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TOWN OF NEW CASTLE, N.H.  
ANNUAL REPORT  
JULY 1, 2012 - JUNE 30, 2013  
[www.newcastlenh.org](http://www.newcastlenh.org)





You are here. Almost two decades ago, Jenny Rosenson and her husband, Malcom descended on New Castle. They schlepped their four children, dog and guinea pig north from their home in New Orleans to the great state of New Hampshire. What a journey it has been.

Jenny majored in Fine Arts and studio painting at the University of New Orleans. She has spent most of her adult life teaching and developing new skills and exploring new media. She has taught in private schools and public schools and has engaged individuals from two year olds to 80-year olds with her passion for creating (more informally-making) ART.

"It is all about the details, this is what inspires me. My work at rehabbing Fort Stark, here in New Castle, and my time spent repairing New Orleans after hurricane Katrina, has given me the insight of how precious our world is. I learned to revel in the found beauty. For the past decade these epiphanies have guided my art. The use of pen and ink, pencil drawing and mixed medium has allowed me to express my wonder."

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## 2014 TOWN WARRANT

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### AUDITED FINANCIAL STATEMENTS



MAY 08 2014

CONCORD, NH

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2013  
c.2**THIS TOWN REPORT IS IN RECOGNITION OF****William B. Marshall III**

Bill Marshall was elected to the office of Town Treasurer at the May 14, 1991 town meeting, amassing 133 votes. Bill has run unopposed since that date and has been consistently the top vote achiever. Twenty three years of meticulous record keeping!

This position is elected by ballot vote at the annual town meeting and the term is for one year. The Treasurer is responsible for the custody, deposit and disbursement of town funds detailed in the statutory standards. The treasurer invests excess funds in accordance with the Select Board's investment policy.

Bill has kept diligent records for over 23 years, coming in weekly to make bank deposits, signing checks, and maintaining the town financial records. To quote Bill, "Where the money never stops." On behalf of the town, we want to thank Bill for his dedication, loyalty, hard work and signing all those checks. Bill has seen many Select Boards come and go but always has a steady hand on the town's financials.

He and his lovely wife, Nancy have lived in town since the 80's, raising their lovely daughter Laura. Bill is the quiet unassuming sweet man who loves animals, working out at the gym, gardening, being a conservation watch dog, and building many lake houses. Being a new grandfather to Liam, has added to his list of joys. Bill and Nancy built their beautiful home in 1987 after he retired from the Navy as a Captain.

On behalf of the town, we wish to thank Bill for his years of dedicated service. Please take a minute when you see Bill out and about to thank him for his many years of diligent work.

Wishing you fair winds, fabulous work outs, and lots of time with your grandson.



(Photo courtesy of Jim Cerny)



## SELECT BOARD'S LETTER

2013 was another good year for the Town. The tax rate remained the same for the third consecutive year and recent changes in the accounting organization have strengthened financial controls for the future. Total debt outstanding has been reduced to \$725,000.

Department heads continue to do a good job of managing within their budgets. The Capital Improvement Program (CIP), along with the Vehicle & Equipment Trust Fund, is functioning as a good strategic process for identifying and funding future enhancements and improvements to the Town.

The Great Island Common completed another season with increased revenues, all of which are used to improve the Common and its facilities. Management of the Common also finished its first year under new supervision and updated policies which resulted in a more guest-focused experience for visitors.

The entrance to the Common will have a new look this year as a result of the acquisition of a used NH Dept. of Transportation toll booth. The booth was refurbished and will provide a safe and secure location for the Common staff while on duty collecting entrance fees as well as coverage from the elements.

The Town also continues its discussions with the City of Portsmouth about the City's interest in acquiring the town's water and sewer systems. The process is a lengthy one but will occur only with a vote at a Town Meeting. It should also be noted that any Town Meeting for this topic would be preceded by formal public hearings with the opportunity for residents' input.

The bascule drawbridge on Rt-1B that is the boundary line between New Castle and Rye is now scheduled for full replacement by the NHDOT. It is expected that this project will not begin before January of 2017. There is no cost to the Town for this replacement.

Two local projects are currently being discussed for presentation to the voters during the next year or two. The first is improvements to the Maude H. Trefethen Elementary School to bring the building up to current codes and NH Dept. of Education standards, address energy efficiency and fire prevention issues and provide special needs (special education), individual instruction, specialist and conference/meeting space. The other project is the renovation of the Town Hall which was recently added to the state's Register of Historic Places by the NH Division of Historic Resources. Costs for these two projects are in development and will, along with project details, be presented to the voters in informational meetings and formal public hearings.

There is one sad note to convey to residents and that is the passing of long-time Selectman, Peter Gamester in September 2013. Peter served as a member of the Select board for a period that spanned almost 30 years. The new gate house (toll booth) at the Common entrance has been dedicated in his honor.

Dave McGuckin, Chair  
Patty Scholz-Cohen  
Lorn Buxton

## NEW HAMPSHIRE ELECTED OFFICIALS

### NATIONAL

#### Senator Kelly Ayotte

New Hampshire Office  
41 Hooksett Road Unit 2  
Manchester, NH 03104  
603-622-7979

#### Senator Jeanne Shaheen

New Hampshire Office  
1589 Elm St., Suite 3  
Manchester, NH 03101  
603-647-7500

#### US Rep. Carol Shea-Porter

New Hampshire Ofc. – District 1  
382 Maple Street  
Manchester, NH 03101  
603-531-9653

### STATE

#### Governor

Maggie Hassan  
State House  
25 Capitol Street  
Concord, NH 03301  
603-271-2121

#### Executive Councilor

District 3  
Christopher Sununu  
71 Hemlock Court  
Newfields, NH 03856  
603-658-1187

#### State Senator

Nancy F. Stiles  
1 Hayden Circle  
Hampton, NH 03842-1165  
603-601-6591  
[nancy.stiles@leg.state.nh.us](mailto:nancy.stiles@leg.state.nh.us)

### REPRESENTATIVES – DISTRICT 24

#### David A. Borden

PO Box 167  
New Castle, NH 03854  
603-436-4132  
[david@oursustainablenh.com](mailto:david@oursustainablenh.com)

#### Thomas M. Sherman

296 Harbor Road  
Rye, NH 03870-2414  
603-379-2248



## TOWN OFFICERS – ELECTED/APPOINTED

Town Clerk/Tax Collector	Priscilla Hodgkins	term exp 5/16
Deputy Town Clerk	Betty Jane Riordan	indef appt
Deputy Tax Collector	Pamela Cullen	indef appt
<u>Select Board</u>	David McGuckin, Chair	term exp.5/14
	Lorn Buxton	term exp 5/16
	Patricia Scholz-Cohen	term exp 5/15
Treasurer	William B. Marshall, III	term exp 5/14
Asst. Treasurer	Thomas Smith	indef apt
Chief-of-Police	Donald A. White, Jr.	indef appt
Sergeant	Michael Miehle	indef appt
Patrolman	Derek Poirer	indef appt
Patrolman	Steven Gahan	indef appt
Patrolman (pt)	Kurtis Boissonneault	indef appt
Patrolman (pt)	Nathan Sleight	indef appt
Patrolman (pt)	Matthew Tyler	indef appt
Animal Control Officer	Donald A. White, Jr.	indef appt
Building Inspector	Donald Graves	indef appt
Supr. Public Works	Steve Tabbutt	indef appt
Road Agent	Steve Tabbutt	appt exp 5/14
Town Moderator	Wayne Semprini	term exp 5/14
Health Officer	Dr. James Zuckerman	state appt
Town Historian	Deborah Schulte	indef appt
Fire Chief	David Blanding	indef appt
Deputy Fire Chief	Mark Wooley	indef appt
<u>Fire Wards</u>	Dennis Dinsmore	term exp 5/15
	Reginald Whitehouse	term exp 5/16
	Carl Roediger	term exp 5/14
<u>Energy Committee</u>	Sandra Bisset, Chair	appt exp 5/15
<u>Water Sewer Commission</u>	Walter Liff, Chair	appt exp 5/15
	Normand Houle	appt exp 5/15
	John Ireland	appt exp 5/16
	Walter Glidden	appt exp 5/16
Alternate	Reginald Whitehouse	appt exp 5/14
Alternate	Chester Fessenden	appt exp 5/16
Ex-Officio/Selectman	Dave McGuckin	term exp 5/14
<u>Planning Board</u>	Darcy Horgan, Chair	appt exp 5/14
	Eric Katz	appt exp 5/16
	Ned Robinson	appt exp 5/15
	David McArdle	appt exp 5/16
Alternate	Kate Murray	appt exp 5/16
Alternate	David Houston	appt exp 5/16
Ex-Officio/Selectwoman	Patricia Scholz-Cohen	term exp 5/15
<u>Board of Adjustment</u>	Ned Robinson, Chair	appt exp 5/15
	Russell Cox	appt exp 5/16

	Donald Moore	appt exp 5/15
	Will Smith	appt exp 5/14
Alternate	Mark Gardner	appt exp 5/16
Alternate	Todd Baker	appt exp 5/16
Alternate	Susan Stetson	appt exp 5/14
<u>Historic District Committee</u>	Marjorie Smith, Chair	appt exp 5/16
	Elaine Nollet	appt exp 5/16
	Peter Follansbee	appt exp 5/14
	Irene Bush	appt exp 5/14
	Rodney Rowland	appt exp 5/14
Alternate	Peter Reed, Jr.	appt exp 5/16
Planning Board Rep	Kate Murray	appt exp 5/16
Ex-Officio/Selectman	Patricia Scholz-Cohen	term exp 5/15
<u>Conservation Commission</u>	William Stewart, Chair	appt exp 5/15
	Elisabeth Hume	appt exp 5/14
	Brian Mack	appt exp 5/14
	Sharon Houston	appt exp 5/14
	Nancy Gulley	appt exp 5/16
	Lynn McCarthy	appt exp 5/16
Alternate	Wm. B. Marshall, III	appt exp 5/15
Alternate	James Rini	appt exp 5/14
Alternate	Curt Gillespie	appt exp 5/16
<u>Budget Committee</u>	Thomas Smith, Chair	term exp 5/15
	Damon Frampton	term exp 5/14
	Bill Stewart	term exp 5/16
Ex-Officio/Selectman	Lorn Buxton	term exp 5/16
Ex-Officio/School Board	Roderick MacDonald	term exp 5/15
<u>Trustees of the Trust Funds</u>	Kathy Richardson	term exp 5/15
	Peter Reed Jr., Chair	term exp 5/16
	David Borden	term exp 5/14
<u>Library Trustees</u>	Brad Greeley, Chair	term exp 5/14
	Jenny Rosenson	term exp 5/15
	Sandra DeSisto	term exp 5/16
Alternate	Deedee Hammer	appt exp 5/14
Alternate	Anna Ambrogi	appt exp 5/14
Library Director	Christine Collins	indef appt
<u>Supervisors of the Checklist</u>	Sherrie Becker	term exp 5/14
	Mary Rauh	term exp 5/18
	Darcy Horgan	term exp 5/16
<u>Cemetery Trustees</u>	Jim Cerny	term exp 5/14
	Terri Golter	term exp 5/15
	Carol White	term exp 5/16
<u>Recreation Committee</u>	Guy Stearns, Chair	appt exp 5/15
<u>Town Employees</u>		
Accountant	Debra Knowles	
Asst. Public Works	Chis Pufahl	



## TOWN OF NEW CASTLE, NEW HAMPSHIRE ELECTED POSITIONS AND SALARIES

<u>Position</u>	<u>Annual Salaries</u>
Select Board Chair	\$ 2,000
Select Board (2)	1,800
Town Clerk/Tax Collector	20,500
Treasurer	4,000
Cemetery Trustee (3)	100
Moderator	200 per election
Supervisor of the checklist (3)	100 plus \$100 per election
Trustee of the Trust Funds (2)	100
Trustee of the Trust Funds, Bookkeeper	250
Historian	250

There are many others who participate in Town Government on an unpaid basis and their service is most valuable to the success of our Town. These individuals deserve the whole hearted thanks of the community for their civic involvement.



## TOWN MEETING MINUTES

TUESDAY, MAY 14, 2013

The Annual Town Meeting was held at New Castle Recreation Center, Great Island Common, New Castle, on Tuesday, 14<sup>th</sup> of May 2013 with approximately 75-80 citizens in attendance.

Meeting called to order by Moderator Wayne Semprini at 7:01 p.m.

Citizens joined in the Pledge of Allegiance.

Moderator asked for a moment of silence for town's people who had passed away this year.

Moderator reviewed the rules of order, which were put to a vote and approved unanimously.

**ARTICLE I:** To choose all necessary Town Officers for the following year.

Ballot item.

The following officers were elected by ballot:

	Candidate	Votes
Select Board Member, 3 years	Lorn Buxton	155
Town Clerk/Tax Collector, 3 years	Priscilla Hodgkins	161
Treasurer, 1 Year	William B. Marshall III	160
Budget Committee, 3 years	William "Bill" Stewart	114
Cemetery Trustee, 3 years	Carol White	155
Fire Ward, 3 years	Reginald Whitehouse	155
Library Trustee, 3-years	Sandra Desisto	153
Trustee Of Trust Funds, 3 years	Peter Reed	145
School Board Member, 3 years	Heather Driscoll	154
School Board Clerk, 3 years	No one was elected	
School District Treasurer, 3 years	Jane Lannon	148

**ARTICLE II:** Zoning Amendment Number 1: Are you in favor of adopting Zoning Amendment Number 1, as proposed by the Planning Board to amend the Zoning Ordinance under Section 4.1.2 Residential District (R-1) Permitted Uses.

3a. Existing Language:-

Structures of 80 square feet or less are permitted to be placed within 5 feet of the rear and side lot line not abutting a street, providing the structure is on a temporary foundation and is not connected to utilities.

3a. Proposed Language:

Structures of 80 square feet or less are permitted to be placed no closer than 5 feet from the rear and side lot line not abutting a street, providing the structure is on a temporary foundation and is not connected to utilities

BALLOT ITEM: Yea 129; Nay: 37

**ARTICLE III:** To see if the Town will vote to raise and appropriate the Budget Committee's recommended operating budget in the amount of \$2,498,296 for the general operation of the Town. No discussion.

VOICE VOTE: UNANIMOUS APPROVAL



**ARTICLE IV:** To see if the Town will vote to raise and appropriate the sum of \$121,000 to be added to the Vehicle and Equipment Trust Fund previously established.

No discussion.

VOICE VOTE: UNANIMOUS APPROVAL

**ARTICLE V:** To see if the Town will vote to raise and appropriate the sum of \$12,537 to be added to the New Castle Conservation Fund for the purpose of grant matching and conservation projects as proposed by the Conservation Commission.

No discussion.

VOICE VOTE: UNANIMOUS APPROVAL

**ARTICLE VI:** To see if the Town will vote to raise and appropriate the sum of \$13,000 to be used to pay Town donations to local non-profit agencies as follows:

1. A Safe Place	\$500
2. American Red Cross	\$500
3. Area Home Care & Family Services	\$1,500
4. CASA – Court Appt Special Advocates	\$500
5. Child & Family Services	\$750
6. Families First	\$750
7. McFarland Children’s Center	\$500
8. Meals on Wheels	\$1,500
9. Rockingham County Community Action	\$500
10. RSVP – The Friends Program	\$1,000
11. Salvation Army	\$1,000
12. SeaCare Health Service	\$500
13. Seacoast Mental Health Center	\$1,500
14. Seacoast Visiting Nurses Assoc.	\$500
15. Sexual Assault Support Services	\$500
16. Womanaid of Greater Portsmouth	\$500
17. Seacoast Food Panty	\$500

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<b>Total</b>	<b>\$13,000</b>
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No discussion.

VOICE VOTE: UNANIMOUS APPROVAL

**ARTICLE VII:** To see if the Town will vote to raise and appropriate the sum of \$15,000 for the purpose of developing detailed plans and cost estimates for appropriate historic preservation and energy efficient repairs to assure the structural integrity of Town Hall, as proposed by the Capital Improvement Program Committee.

No discussion.

VOICE VOTE: UNANIMOUS APPROVAL.

**ARTICLE VIII:** To hear the reports of agents, officers, committees, boards, and others heretofore chosen and to pass any vote in relation thereto.



Peter Tarlton spoke on the status of the Capital Improvement Committee. He expressed thanks to people who have worked on this project: David Borden, Jane Finn, Paul Hamblett, Rod MacDonald, Jeff Reilly, Andy Schulte, and John Small. He also stated appreciation for Fire Chief Dave Blanding, Police Chief Don White, and Steve Tabbutt, head of DPW. Goal of this committee: to take the longer view of what will be or is now needed for town infrastructure, and develop plans to pay for those needs in a manner which minimizes pain to taxpayers. The CIP recently recommended two actions to the Select Board members. First, steadily provide modest increases to the VETF for improved fire safety, using good quality equipment, be it a used fire truck in 2017 or a new truck in 2022 (the same approach can be employed for police and public works vehicles when they near the end of their useful life cycle). Second, make essential repairs and major improvements to Town Hall in 2014-2015, with ten or twenty year bonds at 5% interest. The new fire house was financed with a \$1 million, ten year bond, which will be completely paid off in 2019. The CIP have made financial calculations, with the able assistance of Tom Smith, New Castle's Budget Committee Chairman and Assistant Treasurer. The incremental change for our two recommendations, above what is already in the mil rate, would be three percent (3%), but only for four years, and then drop back to today's tax rate in 2020, when the fire house bond is paid off. CIP meetings are usually held at Town Hall every other month on Tuesday afternoons from 1-3 pm and posted on the Town calendar; the public is invited to attend.

Pamela Cullen spoke about the new size of the town reports and thanked the many artists who have contributed work to the publication over the years.

**ARTICLE IX:** To transact such other business as may legally come before the meeting.  
No other business.

Meeting adjourned at 7:21 p.m.

Respectfully Submitted:

Priscilla Hodgkins  
Town Clerk

**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**TOWN OFFICIALS SURETY BONDS IN FORCE**  
NHMA PROPERTY /LIABILITY INSURANCE TRUST

Effective July 1, 2013

<u>POSITION</u>	<u>AMOUNT</u>
TAX COLLECTOR	\$92,440
DEPUTY TAX COLLECTOR	92,440
TREASURER	114,438
DEPUTY TREASURER	114,438
TOWN CLERK	39,690
DEPUTY TOWN CLERK	39,690
TRUSTEES OF THE TRUST FUNDS (3)	143,714
LIBRARY TRUSTEES (3)	1,484
BOAT PERMIT FEE AGENT (2)	2,000



**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**SCHEDULE OF TOWN PROPERTY**  
**For fiscal year ending June 30, 2013**

1. Town Hall, land and building	\$ 856,400
Furniture and equipment (Map 13 Lot 8)	80,000
2. Rec Center Building plus out buildings & land	10,377,600
Furniture & Equipment (Map 5 Lot 13)	500,000
3. Municipal Safety Complex (Map 13 Lot 7)	1,515,800
Police Department Equipment/Vehicles	68,000
Fire Department Equipment/Vehicles	818,500
4. Highway Department Equipment/Vehicles	312,000
5. Water Supply Equipment	10,633
Infrastructure	460,178
6. Sewer Pump Stations	432,000
Infrastructure	900,844
7. Islands: Long Rock & Mill (Map 8 Lot 11)	113,700
Birch (Map 11 Lot 1)	20,600
8. Cemeteries: Riverside (Map 15 Lot 10)	806,600
Frost (Map 18 Lot 54)	283,300
Prescott (Map 17 Lot 57)	185,100
Oceanside (Map 5 Lot 13 Sublot 1)	1,032,900
9. Other town owned lands and town buildings:	
Pit Lane lot (Map 10 Lot 9 & Map 10 Lot 9 Sublot 1)	322,800
Town Landing, Laurel Lane (Map 11 Lot 30)	120,600
Sand Pit (Map 12 Lot 3)	449,200
Town garage, land, & cemetery (Map 17 Lot 56)	337,100
NC Historical Society Building & land (Map 17 Lot 58)	385,000
Land-Walbach (Map 19 Lot 01)	812,500
Land-Fort Point (Map 19 Lot 02 Sublot 1)	1,792,600
Other land (Map 16, Lot 50, 51)	37,000
Wentworth Road (Map 4 Lot 25)	3,900
<b>TOTAL</b>	<b>\$23,034,855</b>

TOWN OF  
NEW CASTLE  
NEW HAMPSHIRE

2014 WARRANT

BUDGET  
FISCAL YEAR 2014/2015





# BUDGET OF A TOWN WITH A MUNICIPAL BUDGET COMMITTEE

OF: New Castle

BUDGET FORM FOR A TOWN WHICH HAS ADOPTED  
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, \_\_\_\_\_ to December 31, \_\_\_\_\_

or Fiscal Year From July 1, 2014 to June 30, 2015

## IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): April 28, 2014

## BUDGET COMMITTEE

*Please sign in ink.*

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Thomas Smith  
[Signature]  
[Signature]  
[Signature]  
[Signature]  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT**

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)230-5090





1                      2                      3                      4                      5                      6                      7                      8                      9

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations 07/01/13-06/30/14 Approved by DRA	Actual Expenditures 07/01/12-06/30/13	SELECTMEN'S APPROPRIATIONS 07/01/14-06/30/15		BUDGET COMMITTEE'S APPROPRIATIONS 07/01/14-06/30/15	
					(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
GENERAL GOVERNMENT								
4130-4139	Executive		80148	77309	90670		90670	
4140-4149	Election, Reg & Vital Statistics		35887	32504	36964		36964	
4150-4151	Financial Administration		109653	115883	112652		112652	
4152	Revaluation of Property		15650	13009	15400		15400	
4153	Legal Expense		15700	26406	15700		15700	
4155-4159	Personnel Administration		33900		28263		28263	
4191-4193	Planning & Zoning		21236	13874	21236		21236	
4194	General Government Buildings		50500	37446	51800		51800	
4195	Cemeteries		16683	20238	17883		17883	
4196	Insurance		52000	50865	53000		53000	
4197	Advertising & Regional Assoc.							
4199	Other General Government		10000	47687				
PUBLIC SAFETY								
4210-4214	Police		459238	428040	498178		498178	
4215-4219	Ambulance		5000	5000	5000		5000	
4220-4229	Fire		284851	278551	321810		321810	
4240-4249	Building Inspection		15917	14741	27157		27157	
4290-4298	Emergency Management		11423	4478	12039		12039	
4299	Other (Including Communications)							
AIRPORT/AVIATION CENTER								
4301-4309	Airport Operations							
HIGHWAYS & STREETS								
4311	Administration							
4312	Highways & Streets		125590	96789	136016		136016	
4313	Bridges							



1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud. Warr. Art.#	Appropriations 07/01/13-06/30/14 Approved by DRA	Actual Expenditures 07/01/12-06/30/13	SELECTMEN'S APPROPRIATIONS 07/01/14-06/30/15 (Recommended)	SELECTMEN'S APPROPRIATIONS 07/01/14-06/30/15 (Not Recommended)	BUDGET COMM. APPROPRIATIONS 07/01/14-06/30/15 (Recommended)	BUDGET COMM. APPROPRIATIONS 07/01/14-06/30/15 (Not Recommended)
<b>HIGHWAYS &amp; STREETS (cont.)</b>								
4316	Street Lighting		10000	9180	10000		10000	
4319	Other							
<b>SANITATION</b>								
4321	Administration		1725	680	1725		1725	
4323	Solid Waste Collection		100850	96346	104884		104884	
4324	Solid Waste Disposal		28320	23137	28000		28000	
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other							
<b>WATER DISTRIBUTION &amp; TREATMENT</b>								
4331	Administration							
4332	Water Services							
4335-4339	Water Treatment, Conserv. & Other							
<b>ELECTRIC</b>								
4351-4352	Admin. and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							
<b>HEALTH/WELFARE</b>								
4411	Administration		1277	1076	1277		1277	
4414	Pest Control		23050	23050	23050		23050	
4415-4419	Health Agencies & Hosp. & Other							
4441-4442	Administration & Direct Assist.		10000	50	10000		10000	
4444	Intergovernmental Welfare Payemnts							
4445-4449	Vendor Payments & Other							

1	2	3	4	5	6	7	8	9
ACCT. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations 07/01/13-06/30/14 Approved by DRA	Actual Expenditures 07/01/12-06/30/13	SELECTMEN'S APPROPRIATIONS 07/01/14-06/30/15 (Recommended)	(Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS 07/01/14-06/30/15 (Recommended)	(Not Recommended)
<b>CULTURE &amp; RECREATION</b>								
4520-4529	Parks & Recreation		181156	150843	200578		200578	
4550-4559	Library		61345	61345	66620		66620	
4583	Patriotic Purposes							
4589	Other Culture & Recreation							
<b>CONSERVATION</b>								
4611-4612	Admin.& Purch. of Nat. Resources		27041	26217	28041		28041	
4619	Other Conservation							
4631-4632	Redevelopment and Housing							
4651-4659	Economic Development							
<b>DEBT SERVICE</b>								
4711	Princ. - Long Term Bonds & Notes		125000	125000	125000		125000	
4721	Interest-Long Term Bonds & Notes		29047	33047	25027		25027	
4723	Int. on Tax Anticipation Notes		5000	3073	4000		4000	
4790-4799	Other Debt Service							
<b>CAPITAL OUTLAY</b>								
4901	Land							
4902	Machinery, Vehicles & Equipment							
4903	Buildings							
4909	Improvements Other Than Bldgs.			1135				
<b>OPERATING TRANSFERS OUT</b>								
4912	To Special Revenue Fund			53621				
4913	To Capital Projects Fund			17624				
4914	To Enterprise Fund							
	- Sewer		476671	392007	482733		482733	
	- Water		74438	63187	77255		77255	



1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations 07/01/13-06/30/14 Approved by DRA	Actual Expenditures 07/01/12-06/30/13	SELECTMEN'S APPROPRIATIONS 07/01/14-06/30/15 (Recommended)	SELECTMEN'S APPROPRIATIONS 07/01/14-06/30/15 (Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS 07/01/14-06/30/15 (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS 07/01/14-06/30/15 (Not Recommended)
<b>OPERATING TRANSFERS OUT (cont.)</b>								
	- Electric							
	- Airport							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
<b>OPERATING BUDGET TOTAL</b>				2343438	2631958		2631958	

\*\*SPECIAL WARRANT ARTICLES\*\*

Special warrant articles are defined in RSA 32:3, VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to or from a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

	1	2	3	4	5	6	7	8	9
	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	Warr. Art.#	Appropriations 07/01/13-06/30/14 Approved by DRA	Actual Expenditures 07/01/12-06/30/13	SELECTMEN'S APPROPRIATIONS 07/01/14-06/30/15 (Recommended)      (Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS 07/01/14-06/30/15 (Recommended)      (Not Recommended)			
ACCT.#									
4915	To Capital Reserve Fund	XII	121000	106000	126500			126500	
4916	To Conservation Trust	XIII	12537	12525	12525			12525	
4917	To Health Maint. Trust Funds								
4903	Buildings (Town Hall Renovations)	XV	15000		15000			15000	
SPECIAL ARTICLES RECOMMENDED			148537		154025			154025	

\*\*INDIVIDUAL WARRANT ARTICLES\*\*

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases or items of a one time nature you wish to address individually.

[illegible]



1

2

3

4

5

6

ACCT.#

SOURCE OF REVENUE

Warr.  
Art.#Actual Revenues  
07/01/12-06/30/13Selectmen's  
Estimated  
07/01/14-06/30/15Budget  
Committee's  
07/01/14-06/30/15**TAXES**

3120	Land Use Change Taxes - General Fund				
3180	Resident Taxes				
3185	Yield Taxes				
3186	Payment in Lieu of Taxes				
3189	Other Taxes		1706		
3190	Interest & Penalties on Delinquent Taxes		4788	4000	4000
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				

**LICENSES, PERMITS & FEES**

3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		259572	250000	250000
3230	Building Permits		42871	32500	32500
3290	Other Licenses, Permits & Fees		10490	7710	7710
3311-3319	<b>FROM FEDERAL GOVERNMENT</b>				

**FROM STATE**

3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution		43138	43173	43173
3353	Highway Block Grant		17031	17117	17117
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		19833		
3379	<b>FROM OTHER GOVERNMENTS</b>				

**CHARGES FOR SERVICES**

3401-3406	Income from Departments		187309	201150	201150
3409	Other Charges				

**MISCELLANEOUS REVENUES**

3501	Sale of Municipal Property				
3502	Interest on Investments		919	200	200
3503-3509	Other		51527	18280	18280

**INTERFUND OPERATING TRANSFERS IN**

3912	From Special Revenue Funds		85180		
3913	From Capital Projects Funds		3115		

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues 07/01/12-06/30/13	Selectmen's Estimated 07/01/14-06/30/15	Budget Committee's 07/01/14-06/30/15
<b>INTERFUND OPERATING TRANSFERS IN (cont.)</b>					
3914	From Enterprise				
	Sewer - (Offset)		435507	482733	482733
	Water - (Offset)		58406	77255	77255
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Fiduciary Funds				
3917	Transfers from Conservation Funds				
<b>OTHER FINANCING SOURCES</b>					
3934	Proc. from Long Term Bonds & Notes				
	Amounts Voted From Fund Balance				
	Estimated Fund Balance to Reduce Taxes		170000		
<b>TOTAL ESTIMATED REVENUE &amp; CREDITS</b>			<b>1391392</b>	<b>1134118</b>	<b>1134118</b>

**\*\*BUDGET SUMMARY\*\***

	PRIOR YEAR 07/01/13-06/30/14	SELECTMEN'S 07/01/14-06/30/15	BUDGET COMMITTEE'S 07/01/14-06/30/15
Operating Budget Appropriations Recommended (from pg. 5)	2498296	2631958	2631958
Special Warrant Articles Recommended (from pg. 6)	148537	154025	154025
Individual Warrant Articles Recommended (from pg. 6)	13000	23000	23000
TOTAL Appropriations Recommended	2659833	2808983	2808983
Less: Amount of Estimated Revenues & Credits (from above)	1391392	1134118	1134118
Estimated Amount of Taxes to be Raised	1268441	1674865	1674865

**Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: 265896**  
**(See Supplemental Schedule With 10% Calculation)**





**THE STATE OF NEW HAMPSHIRE  
TOWN OF NEW CASTLE  
TOWN WARRANT FOR 2014**

**ROCKINGHAM, SS**

**NEW CASTLE, NH**

To the inhabitants of the Town of New Castle, in the County of Rockingham and State of New Hampshire, qualified to vote in town affairs:

You are hereby notified to meet at the New Castle Recreation Center, Great Island Common, 301 Wentworth Road, in said New Castle, on Tuesday, 13<sup>th</sup> of May 2014, to act upon Articles I through X. The business session of the Annual Town Meeting will commence at seven o'clock in the evening to act upon Articles XI through XIX. The polls for the election of Town Officers and Ballot Articles will open at nine o'clock in the forenoon and shall not be closed before seven o'clock in the evening.

**ARTICLE I:** To choose all necessary Town Officers for the following year.

**(ON THE BALLOT)**

**ARTICLE II:** Zoning Amendment Number 1: Are you in favor of adopting Zoning Amendment Number 1, as proposed by the Planning Board to delete the definition of "Living Area" in Section 2.3 "Definitions" number 36?

**(ON THE BALLOT)**

**ARTICLE III:** Zoning Amendment Number 2: Are you in favor of adopting Zoning Amendment 2, as proposed by the Planning Board under Section 6.1.4.2c "Lot Size and Density Standards for Residential Cluster Development" to change the word "living" area to "building" area and to correct the section references to 4.2.1.3 and 4.2.1.5.7?

**(ON THE BALLOT)**

**ARTICLE IV:** Zoning Amendment Number 3: Are you in favor of adopting Zoning Amendment 3, as proposed by the Planning Board under Section 9.2.3.3.a "Delineation of District Boundaries" to add "as amended" in areas in the text after "Wetlands Study, Town of New Castle, New Hampshire" and "2005 Wetlands Study"?

**(ON THE BALLOT)**



**ARTICLE V:** Zoning Amendment Number 4: Are you in favor of adopting Zoning Amendment 4, as proposed by the Planning Board to add turf definition and change pesticide and fertilizer restrictions in the fresh and tidal wetlands under Section 9.2.8.4 – “Wetlands Buffers” to read in full in Section 4:

*i. Pesticide and/or turf fertilizer use with the exception of limestone are prohibited within 25 feet of the reference line for tidal wetlands and shoreline, or from the edge of the wetland for fresh water wetlands.*

*ii. Turf fertilizer use beyond the 25 foot reference line must contain a minimum of 50% slow release nitrogen as a percentage of the total nitrogen content.*

*iii. Turf fertilizer use beyond the 25 foot reference line shall not contain more than 2% phosphorus.*

*“Turf” means non-agricultural land planted in closely mowed, managed grasses except golf courses, parks, athletic fields, and sod farms.*

### **(ON THE BALLOT)**

**ARTICLE VI:** Building Code Number 1: Are you in favor of adopting Building Code 1, as proposed by the Planning Board to change the preamble of the Building Code to read:

*Be it ordained by the Town of New Castle at its Town Meeting held on March 7, 1972, further amended by its Town meeting held on June 27, 1975, its Town Meeting held on March 2, 1976, its Town Meeting held on April 1, 1978, its Town Meeting held on May 13, 1980, its Town Meeting held on May 11, 1982, its Town Meeting held on May 14, 1985, its Town Meeting held on May 14, 1996, its Town Meeting held on May 13, 2008, and at its Town Meeting held on May 13, 2014, pursuant to the provisions of the New Hampshire Revised Statutes Annotated Chapter 156-A as amended that the 2009 issue of the INTERNATIONAL BUILDING CODE and the 2009 issue of the INTERNATIONAL RESIDENTIAL BUILDING CODE as amended is adopted for the Town.*

### **(ON THE BALLOT)**

**ARTICLE VII:** Building Code Number 2: Are you in favor of updating Building Code 2, as proposed by the Planning Board to change Section 1(a) to read:

*The 2009 International Building Code and the 2009 International Residential Code are hereby adopted by reference for the Town of New Castle.*

### **(ON THE BALLOT)**

**ARTICLE VIII:** Building Code Number 3: Are you in favor of adopting Building Code 3, as proposed by the Planning Board to change Section 8(d) “Fees” to read:

*A permit for the demolition of a building or structure shall be required. A fee of \$50 will be charged. (May 2, 1976; May 11, 2010)*

### **(ON THE BALLOT)**

**ARTICLE IX:** Subdivision Regulations Number 1: Are you in favor of adopting The Subdivision Regulation 1 as proposed by the Planning Board under Section 7.2.5 “Drainage Improvements and Stormwater Management Plans” to change the 25-year storm event to a 100-year storm event?

**(ON THE BALLOT)**

**ARTICLE X:** Site Plan Review Regulations Number 1: Are you in favor of adopting the Site Plan Review Regulation 1, as proposed by the Planning Board under Section 8.7 “Drainage Improvements and Stormwater Management Plans” to change the 25-year storm event to a 100-year storm event.

**(ON THE BALLOT)**

**ARTICLE XI:** To see if the Town will vote to raise and appropriate the Budget Committee’s recommended operating budget in the amount of \$2,631,958 for the general operation of the Town.

**Recommended by the Budget Committee and the Select Board**

**ARTICLE XII:** To see if the Town will vote to raise and appropriate the sum of \$126,500 to be added to the Vehicle and Equipment Trust Fund previously established.

**Recommended by the Budget Committee and the Select Board**

**ARTICLE XIII:** To see if the Town will vote to raise and appropriate the sum of \$12,525 to be added to the New Castle Conservation Fund for the purpose of grant matching and conservation projects as proposed by the Conservation Commission.

**Recommended by the Budget Committee and the Select Board**



**ARTICLE XIV:** To see if the Town will vote to raise and appropriate the sum of \$13,000 to be used to pay Town donations to local non-profit agencies as follows:

1. A Safe Place	\$ 500
2. Area Home Care & Family Services	\$1,500
3. CASA – Court Appointed Special Advocates	\$ 500
4. Child Advocacy Center	\$ 500
5. Child & Family Services	\$ 750
6. Families First	\$1,000
7. McFarland Children’s Center	\$ 500
8. Meals on Wheels	\$1,500
9. Rockingham County Community Action	\$1,000
10. RSVP (Retired Senior Volunteer Program)	\$1,000
11. Seacoast Food Panty	\$ 750
12. Seacoast Mental Health Center	\$1,500
13. Seacoast Visiting Nurses Association	\$ 750
14. Sexual Assault Support Services	\$ 750
15. Womanaid of Greater Portsmouth	\$ 500

**Recommended by the Budget Committee and the Select Board**

**ARTICLE XV:** To see if the Town will vote to raise and appropriate the sum of \$15,000 for the purpose of developing detailed plans and cost estimates for appropriate historic preservation and energy efficient repairs to assure the structural integrity of Town Hall, as proposed by the Capital Improvement Program Committee.

**Recommended by the Budget Committee and the Select Board**

**ARTICLE XVI:** To see if the Town will vote to establish a contingency fund for the current year for unanticipated expenses that may arise and further to raise and appropriate the sum of \$10,000 to go into the fund. This sum to come from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund.

**Recommended by the Budget Committee and the Select Board**

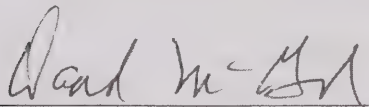
**ARTICLE XVII:** To see if the Town will vote to rescind the previous Town Ordinances and adopt the updated and revised town Ordinances as specified in the blue insert of the Town Report.

**ARTICLE XVIII:** To hear the reports of agents, officers, committees, boards, and others heretofore chosen and to pass any vote in relation thereto.

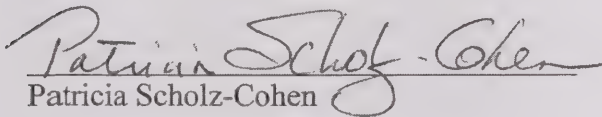
**ARTICLE XIX:** To transact such other business as may legally come before the meeting.

Given under our hand and seal this 21<sup>th</sup> day of April, in the year of our Lord, Two Thousand and Fourteen.

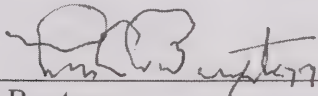
A true copy of warrant – attest



David McGuckin, Chair



Patricia Scholz-Cohen



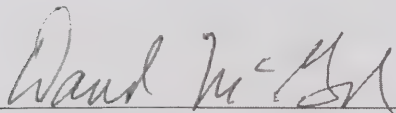
Lorn Buxton

New Castle Select Board

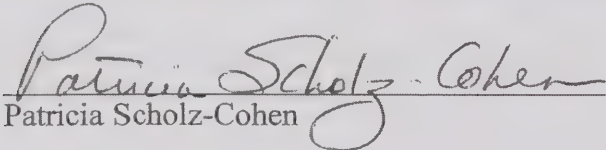


**THE STATE OF NEW HAMPSHIRE  
TOWN OF NEW CASTLE  
TOWN WARRANT FOR 2014**

We hereby certify that we gave notice to the inhabitants within named, to meet at the time and place and for the purpose within mentioned, by posting an attested copy of the within Warrant at the place of meeting within named and a like attested copy at the Post Office and Town Hall, both being a public place in said Town of New Castle.



David McGuckin, Chairman



Patricia Scholz-Cohen



Lorn Buxton  
Select Board

Town of New Castle, NH  
April 21, 2014

# TOWN OF NEW CASTLE, NEW HAMPSHIRE

## FY2013 ASSESSED VALUATION REPORT

<b>LAND AND BUILDINGS:</b>	<b><u>NUMBER OF ACRES</u></b>	<b><u>ASSESSED VALUATION</u></b>
Value of Land Only		
Current Use	9.08	\$ 182
Conservation Restriction	14.52	11,962
Discretionary Easement RSA 79-C	1.76	387
Discretionary Preservation Easement RSA 7	0	0
Residential	304.13	378,466,300
Commercial/Industrial	10.05	15,637,000
	-----	-----
Total of Taxable Land	339.54	394,115,831
Tax Exempt/Non-Taxable	123.23	43,803,200
Value of Buildings Only:		
Residential		193,500,700
Commercial/Industrial		51,545,200
		-----
Total Taxable Buildings		245,045,900
Tax exempt & non -taxable bldgs		9,691,800
Public Utilities: Electric		1,283,100
Mature Wood and Timber		0
		-----
Valuation Before Exemptions		640,444,831
Blind Exemption (1)		50,000
Elderly Exemptions (7)		1,375,000
Deaf Exemption (1)		50,000
		-----
<b>TOTAL DOLLAR OF EXEMPTIONS</b>		<b>1,475,000</b>
<b>NET VALUATION FOR MUNICIPAL, COUNTY &amp; LOCAL EDUCATION TAX RATE COMPUTATION</b>		<b>\$638,969,831</b>
Less Public Utilities		1,283,100
		-----
<b>NET VALUATION FOR STATE EDUCATION TAX</b>		<b>\$637,686,731</b>
		=====
TAX CREDITS:		
Totally & Permanently Disabled Veterans their spouses and widows (\$2,000 each)		
Other War Service Credits RSA 72:28 (\$500		34,500
		-----
<b>TOTAL NUMBER AND AMOUNT (69)</b>		<b>\$34,500</b>
		=====



**TOWN OF NEW CASTLE, NEW HAMPSHIRE  
2013 TAX RATE CALCULATION**

	<b>---Municipal Portion---</b>	
Gross Appropriations	\$ 2,659,833	
Less: Revenues	1,249,721	
Less: Shared Revenues	0	
Add: Overlay	10,187	
Add: War Service Credits	34,500	
	-----	
Net Town Appropriation	1,454,799	
Special Adjustment	0	
	-----	
Approved Town/City Tax Effort	1,454,799	
Municipal Tax Rate		\$ 2.28

	<b>---School Portion---</b>	
Net Local School Budget	1,990,142	
Regional School Apportionment	0	
Less: Adequate Education Grant	0	
State Education Taxes	(1,548,755)	
Approved School Tax Effort	441,387	
Local Education Tax Rate		\$ 0.69

	<b>---Education Tax---</b>	
Equalized Valuation (no util) X \$2.390		
636,038,831	1,548,755	
Divide by Local Assessed Valuation (no utilities)		
637,628,031		
State Education Tax Rate		\$ 2.43

	<b>---County Portion---</b>	
Due to County	634,583	
Less: Shared Revenues	0	
	-----	
Approved County Tax Effort	634,583	
County Tax Rate		\$ 0.99
		-----
Combined Tax Rate		\$ 6.39

Total Property Taxes Assessed	4,079,524	
Less: War Service Credits	(34,500)	
Add: Village District Commitment(s)	0	
	-----	
Total Property Tax Commitment	\$ 4,045,024	

**TOWN OF NEW CASTLE, NH**  
**TRUST FUNDS**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS**  
**For Fiscal Year Ended 30 Jun 2013**

<u>PRINCIPAL</u>	<u>BALANCE</u> <u>30 Jun 12</u>	<u>RECEIVED</u> <u>FUNDS</u>	<u>DISBURSED</u>	<u>BALANCE</u> <u>30 Jun 13</u>
Marchand	\$7,012.78	\$0.00	\$0.00	\$7,012.78
Sewer	\$325,685.37	\$0.00	\$0.00	\$325,685.37
Library	\$9,500.00	\$0.00	\$0.00	\$9,500.00
Cemetery Maint	\$195,650.00	\$10,550.00	\$0.00	\$206,200.00
Special Education	\$87,251.47	\$0.00	\$0.00	\$87,251.47
School Tuition	\$53,382.07	\$0.00	\$0.00	\$53,382.07
Vehicle & Equipment	\$101,921.40	\$106,000.00	(\$49,267.10)	\$158,654.30
School Bldg	\$2,185.43	\$0.00	\$0.00	\$2,185.43
Water	\$0.00	\$0.00	\$0.00	\$0.00
<b><u>TOTAL PRINCIPAL</u></b>	<b><u>\$782,588.52</u></b>	<b><u>\$116,550.00</u></b>	<b><u>(\$49,267.10)</u></b>	<b><u>\$849,871.42</u></b>
 <b><u>INCOME</u></b>				
Marchand	\$1,099.79	\$149.74	\$0.00	\$1,249.53
Sewer	\$101,905.42	\$9,881.91	\$0.00	\$111,787.33
Library	\$396.47	\$217.41	\$0.00	\$613.88
Cemetery Maint	\$21,541.16	\$4,035.96	(\$8,000.00)	\$17,577.12
Special Education	\$37,951.26	\$2,683.61	\$0.00	\$40,634.87
School Tuition	\$12,608.65	\$1,209.62	\$0.00	\$13,818.27
Vehicle & Equipment	\$0.00	\$626.31	\$0.00	\$626.31
School Bldg	\$1.61	\$1.63	\$0.00	\$3.24
Water	\$0.00	\$0.00	\$0.00	\$0.00
<b><u>TOTAL INCOME</u></b>	<b><u>\$175,504.36</u></b>	<b><u>\$18,806.19</u></b>	<b><u>(\$8,000.00)</u></b>	<b><u>\$186,310.55</u></b>
<b><u>TOTAL</u></b>	<b><u>\$958,092.88</u></b>	<b><u>\$135,356.19</u></b>	<b><u>(\$57,267.10)</u></b>	<b><u>\$1,036,181.97</u></b>



**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**TAX COLLECTOR'S REPORT (MS-61)**  
**for the fiscal year ended June 30, 2013**

	<u>LEVY FOR</u>		<u>PRIOR YEAR LEVIES</u>	
	2013	2012	2011	2010+
<b><u>UNCOLLECTED TAXES:</u></b>			4,407.00	
Property Taxes				0.00
This Years' New Credits	(\$4,136.05)			
<b><u>TAXES COMMITTED THIS YEAR:</u></b>				
Property Taxes		\$ 4,035,083.00		
<b><u>OVERPAYMENTS:</u></b>				
Property Taxes		0.00		
Abatements by Check		2,824.84	331.66	
Interest Collected on Delinquent Taxes				
Credits Refunded	\$ 4,136.05			
<b>TOTAL DEBITS</b>	\$ -	\$ 4,037,907.84	\$ 4,738.66	0.00
<b><u>REMITTED TO TREASURER:</u></b>				
Property Taxes		\$ 4,022,934.13	\$ 4,407.00	
Interest/penalties		2,824.84	331.66	
Conversion to Liens		3,891.00	0.00	
<b><u>ABATEMENTS:</u></b>				
Abatements		8,257.87		
<b>UNCOLLECTED TAXES AT 6/30/12</b>		0.00		
Property Taxes		0.00		
<b>TOTAL CREDITS</b>	\$ -	\$ 4,037,907.84	\$ 4,738.66	0.00
<hr/>				
	2013	2012	2011	2010+
<b><u>UNREDEEMED LIENS</u></b>				
<b><u>LIENS EXECUTED:</u></b>				
Unredeemed liens balance beg of FY			\$ 6,532.53	
Liens executed during FY	\$ 4,214.79			
Interest & Costs				1,631.31
Unredeemed Elderly Liens beg of FY			3,486.00	\$ 18,024.00
Elderly Liens Executed during FY		3,486.00		
<b>TOTAL LIEN DEBITS</b>	\$ -	\$ 7,700.79	\$ 3,486.00	\$ 26,187.84
<b><u>REMITTED TO TREASURER:</u></b>				
Redemptions				6,532.53
Interest & Costs				1,631.31
Abatements of Unredeemmed Liens				
Unredeemed Liens End of FY	\$ 4,214.79			
Unredeemed Elderly Liens End of FY	\$ -	3,486.00	3,486.00	\$ 18,024.00
<b>TOTAL CREDITS</b>	\$ -	\$ 7,700.79	\$ 3,486.00	\$ 26,187.84

**TOWN OF NEW CASTLE, NEW HAMPSHIRE  
PUBLIC LIBRARY  
STATEMENT OF RECEIPTS  
AND DISBURSEMENTS  
fiscal year ended June 30, 2013**

**CASH ON HAND 6/30/2012 (as adjusted:)** \$ 26,621.93

RECEIPTS:

Town Appropriations	\$ 61,345.00
School Appropriations	\$ 3,000.00
Designated Gifts	\$ 599.72
Donations	\$ 1,272.00
Investments	\$ 421.00
Other	\$ 319.13

**TOTAL RECEIPTS** \$ **66,956.85**

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DISBURSEMENTS:

Books	\$ 5,323.97
Videos	\$ 1,883.82
Children's Books	\$ 2,155.84
Periodicals & Newspapers	\$ 912.01
Payroll & Payroll Taxes	\$ 48,492.47
Software, Hardware, & Support	\$ 3,590.00
Operations	\$ 6,861.29
Programs & Professional Expenses	\$ 2,732.37
Other	\$ 168.08

**TOTAL DISBURSEMENTS** \$ **72,119.85**

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**NET INCREASE (DECREASE) IN CASH** \$ **(5,163.00)**

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**CASH ON HAND 6/30/2013** \$ **21,458.93**

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**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**REPORT OF THE TREASURER**  
**for the fiscal year ended June 30, 2013**

The following is the balance of all accounts in the custody of the Treasurer  
as of June 30, 2013

**GENERAL FUND:**

Checking Account	\$	866,424.93
NH Public Deposit Investment Pool		2,538.42
Bank North Investment Pool		39,883.07
Recreation Fund		
Conservation Funds		67,395.58

**DEPARTMENT OF PUBLIC WORKS:**

Checking Account		
NH Public Deposit Investment Pool	\$	170,508.01
	\$	2,468.77



## REPORT OF THE TOWN CLERK/TAX COLLECTOR

The Town Clerk's daily tasks are filled with numbers. For the Department of Motor Vehicles (DMV) there are 17-digit vehicle identification numbers (VINs), 7- digit plate and decal numbers and about 15 forms which the staff at the state DMV office refer to by number. There are similar number assignments in the work we do for Vital Statistics. For voter registration there are voter ID numbers and, of course, lots of counting after each election. Each day the fees (the really important numbers) are added up and cross-checked to make sure the totals balance. We process about 2,400 registrations in a year, and last year this endeavor brought in \$260,887. There are more numbers about income in the financial reports on nearby pages along with tax collection data.

At this time of year Pam Cullen, Town Secretary, asks me for vital statistics reports on resident deaths, births and marriages for the Town Report. Last year there were no births, one marriage and five deaths.

The numbers stop here.

It almost goes without saying that behind all the numbers are people: you and your neighbors. On a typical day a dozen people will come by to do a little business. In the five minutes it takes to do a registration renewal I get a lot of news about medical conditions, neighbors' dogs, and, of course, cars. I also see how people handle aging. Most car registrations renew in a person's birth month and many are keen to talk about their philosophy on getting older. It seems only people well over fifty have a handle on the meaning of aging; perhaps because they are more likely to have lost a loved one and know close-up about the alternative.

Once in a while someone comes in to take care of some details that follow a loved one's death. Cars have to be retitled in the survivor's name and copies of death certificates are needed to mail to insurance companies, banks, the VA, etc. It can be a very tedious business for someone worn down by their loss. As I sit here writing a report on the past year, I recall the most important moments were the ones I spent with those who were grieving a death. Their visits reminded me of the importance of each day and how to cope when the worst thing happens. With this in mind I recommend the poem *Otherwise* by Jane Kenyon, which you can find on the Academy of American poets website.

Now back to the safety of numbers. A few Tax Collector factoids: property tax liens: zero; number of residents with outstanding property taxes: less than ten; the number of years the tax rate has been at \$6.39: three.

I close with some news about our staff. It is with regret I must announce the resignation of Carol Gamester, who has served as Deputy Town Clerk since 2008. My thanks to Carol for years of service to the town.

I am pleased to say Bette Jane Riordan has taken up the role of Deputy Town Clerk.

Respectfully submitted,

Priscilla Hodgkins  
Town Clerk/Tax Collector

## NEW CASTLE TAX RATES

TAX YEAR	TOWN EVAL	RATE	FY
2003	\$374,002,660	\$5.51	fy03/04
2004	\$578,217,593	\$5.14	fy04/05
2005	\$582,450,393	\$5.66	fy05/06
2006	\$582,747,793	\$4.49	fy06/07
2007	\$613,719,793	\$4.78	fy07/08
2008	\$707,058,593	\$4.68	fy08/09
2009	\$707,438,793	\$4.97	fy09/10
2010	\$707,754,631	\$5.80	fy10/11
2011	\$637,321,931	\$6.39	fy11/12
2012	\$638,904,431	\$6.39	fy12/13
2013	\$640,444,831	\$6.39	fy13/14

Years are not directly comparable because of revaluation of properties in 2003, 2008, and 2011.

## **TREASURER'S REPORT**

Greetings from your group where the money never stops (for long). Every week we take it in and dish it out. While keeping accurate, auditable records of each transaction.

As you might expect, Town funds in the Treasurer's custody have not been producing much investment income in the past few years. Recently, with term interest rates from the New Hampshire Public Deposit Investment Pool (PDIP) have been hovering around .02%. That does not get you much when your funds are received and spent within each year. Speaking of interest rates reminds us of New Hampshire Municipal Bond Bank (NHMBB) which New Castle used to go to build our public safety building. If you are lucky enough to have available for several years, you might want to consider NHMBB, they have issued billions of bonds in their 36 years of operation, and we understand none have defaulted. The next NHMBB sale availability is June 2014. More information at [www.nhmdbb.org](http://www.nhmdbb.org).

This year, some town employees asked to have direct deposit of their paychecks. Getting this approved was a bit challenging; but, like everything else nothing our stellar and experienced accountant (Debra Knowles) could not conquer. This is the first time I have been involved with direct deposit from the inside. Every payday I am amazed at the precautions and procedures necessary to make it happen. So far, the system seems to be working fine.

Lastly, from my perspective, being involved with town affairs is fun and rewarding – mostly because of the people doing it. You might want to try it; you'll like it.

Respectfully submitted,

William B. Marshall III  
Treasurer



## **POLICE DEPARTMENT REPORT**

The New Castle Police Department would like to welcome two of its newest officers to the department. Officer Steven Gahan came to us after serving 4 years with the Rochester Police Department and 7 years with the Milton Police Department. Officer Gahan brings with him a wealth of knowledge from both departments he has served prior to coming to work for New Castle Police. We also welcome Patrolman Nathan Sleight who started his career with New Hampshire Marine Patrol in January 2012 and has served in the seacoast area as marine patrol officer and with the New Durham Police Department. Officer Derek Poirier is now our newest full time officer. Derek has just completed the New Hampshire Full – Time Police Academy on April 11, 2014 after an intensive 14 weeks in house training at the NH Police Academy.

We continue to make our top priority for motorists who travel on the roads in New Castle. We ask all to drive safely and remain aware of the speed limits and dangers of operating a motor vehicle. Please also be beware of the walkers and joggers, especially now that we are heading into the warmer weather. Like us here at the police department, we are all grateful for winter to be over.

As always, I would like to thank the residents of New Castle for their endless support. I would also like to remind them to call us if they see anything that they consider dangerous or suspicious. The police department relies greatly on the eyes and ears of the public, so please do not hesitate to call. We would prefer to get your call and find that no crime was being committed, than to not get a call and discover that a crime has been committed and we were unable to intervene while in progress. And a few friendly reminders from the police department: please lock your vehicles and homes when you are away and fill out vacation checks. Be mindful of your speed and have a safe and enjoyable summer.

Respectfully submitted,

Chief Donald A. White Jr.

Police Chief

## **POLICE DEPARTMENT 2013 STATISTICS**

911 Hang up calls	8	Abandoned autos	1
Drug violations	1	Accident - Hit & run	2
Accidents/bicycles	2	Accidents	15
DWI	2	Alarms	40
Arrest	72	Assist motor vehicle	38
Animal control incidents	99	Follow-up	123
Found/lost property	26	Assist citizens	89
Assist non-police dept.	32	Intoxicated subject	2
Assist other police dept.	61	Assist fire department	107
Assist town hall	72	Juvenile offenses	5
Assist DPW	68	Missing person	6
Mtr vehicle complaints	15	Bldg/property check	3171
Parking complaints	40	Parking enforcement	97
Parking tickets	97	Incidents	66
Criminal mischief	2	Criminal trespass	17
Road hazard	28	Suspicious activity	45
Dept. business/court	287	School crossing	163
Directed patrol	39	Theft	4
Disturbance	1	Traffic enforcement	830
Traffic stops	134	Well being checks	18
	1		

### **Animal Control Officer**

Licensed fees remitted to Treasurer

\$614.00

Fiscal year 7/1/12 to 6/30/13

**Total**

\$614.00

## FIRE DEPARTMENT/EMERGENCY MANAGEMENT REPORT

2013 was a successful year for the Fire Department. The men and women of the department successfully prosecuted 158 calls for service, including 93 calls for Emergency Medical Aid. We provided mutual aid response to Portsmouth, Rye, York, Kittery, the USCG and the Portsmouth Naval Shipyard.

Many hours were spent training, maintaining certifications and checking and maintaining equipment. Fire training was held every Monday night, except holidays. Emergency Medical Training was held on the third Wednesday night of each month. Individual members attended classes sponsored by the New Hampshire Fire and EMS Academy and the Seacoast Chief Fire Officer's Mutual Aid District.

The department participated in three major shipboard fire drills at the Portsmouth Naval Shipyard in support of the U.S. Navy's submarine fire-fighting plan.

Recruiting and Retention remains good with several new members added from Portsmouth. There have been no new volunteers from New Castle.

Long serving Captain Steven Parkinson retired and took a new position as the Director of Public Works in Hallandale Beach Florida. We wish Steve the best of luck in his new position and thank him for his many years of valuable service to New Castle.

The New Castle Fireboat was put back into service after several years in mothballs. We now have access to the back channel islands for firefighting and rescue services.

However, there remain areas of concern. The department lacks the ability to access the upper levels and roofs of tall buildings in town to rescue people in distress and to fight fire because we do not have a ladder truck. We have to rely on neighboring communities to send their ladder trucks, when available. Also, the water main system in town is insufficient in many areas of town including Main Street, a large portion of Wentworth Road, Beach Hill Road, and Wild Rose Lane. A house fire in the historic district could easily turn into a conflagration in minutes if not contained quickly. Unfortunately, Wild Rose Lane, in particular, has virtually no water volume available for firefighting purposes.

I would like to thank the **volunteer** members of the New Castle Fire Department for their exceptionally dedicated service to the town.

Respectfully submitted,

David M. Blanding, Fire Chief/Emergency Mgt Director



## **REPORT OF THE PLANNING BOARD**

In the past 12 months the planning board has been active in its role of working collaboratively with other boards, applicants and their professional representatives. The overall goal is to provide guidance to ensure that development projects comply with the zoning ordinances, preserve the character and resources of our town, and meet the applicant's needs.

The PB has 2 major roles to play. The first is more of a legislative one as it has the primary responsibility of establishing and updating the town's Master Plan and the Capital Improvement Plan. In addition, the PB is responsible for adopting and amending the zoning ordinances and building codes. To keep these documents up to date and relevant, the PB works closely with the building inspector, the ZBA and the conservation commission. On the town annual meeting day this year, residents will be asked to vote on several changes to the ordinances, the most significant of which involves revision of the fertilizer guidelines to reflect current best practices.

The other major role of the PB, and the one that has the more public face, is the adjudicative role. Wearing this hat, the PB applies the ordinances and regulations to certain development proposals. The most challenging example of this latter function came in November. An application was submitted to convert 2 lots containing 3 structures into a condominium form of ownership. This touched on numerous ordinances, grandfathering rules, as well as the application of the subdivision regulations. The case was well prepared and presented and gained approval by the Planning Board.

On the organizational side, the PB participated in an effort to foster better communication among the four boards (Planning Board, Zoning Board of Adjustment, Conservation Commission and Historic District Commission), through the establishment of a twice-yearly meeting for all board chairs, the building inspector and the Select Board representative. These meetings provide an opportunity to discuss issues that have been raised through an application or in regards to an ordinance, with the aim to help applicants move their projects forward in a speedier, more efficient and less costly manner.

There were a number of changes to the make-up of the PB over the last 12 months. By NH State Statute, a town with the town meeting form of government may have either 5 or 7 PB members and up to five alternate members. In New Castle, our rules stipulate that there will be 5 voting members and up to 5 alternates all of whom are appointed by the Select Board. This year we said our goodbyes and thank you to Peter Tarlton and long-time member, David Merrill. In August, we welcomed David Houston as an alternate.

Anita Colby, Secretary to the Planning Board for over twenty years, pared down her obligations to the town and took minutes at the PB meeting for the last time in July. Everyone on the PB joins me in thanking Anita for her excellent service for so many years. In August, Sue Lucius took up the reigns as the new secretary. She arrived already well-oriented having served, and continuing, as the secretary to the conservation commission.

The major change on the board came in May when Stu Levenson turned over the chairmanship to vice chair, Darcy Horgan. He graciously continued serving on the board to aid in the transition

process until stepping off completely in October. Stu's service to the PB started in 1999, and he served as chair twice, from 2003 to 2008 and again in 2011 until 2013. The PB extends a huge thank you to Stu for his 14 years of dedicated service, and his stewardship (no pun intended) has left a positive and lasting imprint on our town.

I would also like to thank planning board members and alternates, Ned Robinson, David McArdle, Eric Katz, Kate Murray, David Houston, and selectwoman Patty Cohen, and secretary Sue Lucius. Special kudos go out to Pam Cullen whose support for the PB is unheralded, stellar and greatly appreciated.

Respectfully submitted,

Darcy Horgan, Chairwoman

## **HISTORIC DISTRICT COMMISSION REPORT**

The Historic District Commission has the responsibility to preserve the architectural landscape of New Castle.

This year, the HDC approved an addition, a porch remodel, and one new construction. Hearings for the construction of two more homes in the Historic District are anticipated in the next few months.

With an outpouring of community support, one old house and the old firehouse were saved from demolition, and two moldy cottages were removed from New Castle.

I wish to thank our conscientious HDC Members and Alternates, Irene Bush, Patty Cohen, Peter Follansbee, Kate Murray, Elaine Nollet, Peter Reed, and Rodney Rowland for their time and effort serving New Castle.

Respectfully submitted,

Marjorie Smith, Chair

## REPORT OF THE ZONING BOARD OF ADJUSTMENT

New Hampshire state law provides that a town, such as New Castle, may adopt zoning ordinances, and further provides that “zoning ordinances shall be designed:

- (a) To lessen congestion in the streets;
- (b) To secure safety from fires, panic and other dangers;
- (c) To promote health and the general welfare;
- (d) To promote adequate light and air;
- (e) To prevent the overcrowding of land;
- (f) To avoid undue concentration of population;
- (g) To provide the adequate provision of transportation, solid waste facilities, water, sewage, schools, parks, child day care;
- (h) To assure proper use of natural resources and other public requirements;
- (i) To assure proper use of natural resources and other public requirements;
- (j) To encourage the installation and use of solar, wind or other renewable energy

systems and protect access to energy sources by the regulation of orientation of streets, lots and buildings; establishment of maximum building height, minimum setback requirements, and limitations on type, height, and placement of vegetation, and encouragement of the use of solar skyspace easements under RSA477. Zoning ordinances may establish buffer zones or additional districts which overlap existing districts and may further regulate the planting and trimming of vegetation on public and private property to protect access to renewable energy systems.” [NHRSA 674:17]

These are all very laudable goals, but in adopting a zoning ordinance the town legislature, such as in the case of New Castle, the residents of the town at a town meeting, cannot be expected to anticipate every possible situation that may come up. Consequently, RSA Section 674:33 provides that among other powers the zoning board of adjustment has the power to “authorize upon appeal in specific cases, a variance from the terms of the zoning ordinance” if the applicant demonstrates that the applicant’s proposal meets the five criteria for a variance set forth in the NHRSA 674:33, see also Section 10.5 of our Zoning Ordinance.

During the last calendar year, six requests for a variance requesting relief from strict compliance with provisions of our Zoning Ordinance were considered by the ZBA. In each of those cases the applicant, who had been denied a Building Permit, sought relief from various provisions of the Ordinance. In four of those cases, the Building Inspector, upon review of the Application for Building Permit determined that Zoning Ordinance Section 7.5.1 prevented the issuance of Building Permit because the existing dwelling was non-conforming and the proposed construction, if completed would make them more non-conforming. There are many reasons why an existing building, structure or lot is non-conforming; for example, it may date to the time when New Castle was first settled, long before zoning laws were first adopted, or it may date to a time when the zoning laws were less strict than they are today. The four property owners who had been denied the issuance of the building permit because of the provisions of Section 7.5.1 of the Zoning Ordinance decided to exercise their right of appeal and requested a hearing before the ZBA and an opportunity to establish their right to deviate from the strict language of the ordinance. In each of



these four cases, involving a non-conforming structures, considered by the ZBA last year, the zoning board of adjustment found that the applicant had met the requirements of RSA 674:33 for the issuance of a variance. As a result, a variance was granted, (in three of those cases conditions were imposed on the variance), and each applicant became eligible for the issuance of the building permit. The system works and we are pleased that we are able to be a part of that system.

The chair wishes to again thank Todd Baker, Russ Cox, Mark Gardner, Don Moore, Will Smith and Susan Stetson for their service to the town. The Board also wishes to extend its appreciation to Donald Graves, New Castle Building Inspector, Pam Cullen, and, our secretary, Anita Colby, for their help, which has been given to the ZBA throughout the year

Respectfully submitted,

Ned Robinson, Chair

### **NOTICE REGARDING RSA 674:39-aa Restoration of Involuntarily Merged lots**

If you own real estate lots that were involuntarily merged by municipal action, you may be able to have those lots restored to their pre-merged status.

Your property may qualify if two or more lots were merged for zoning, assessing, or taxation purposes and the merger occurred:

During your ownership, without your consent; or  
Prior to your ownership, if no previous owner consented to the merger.

To restore your property to pre-merger status, you must:  
Make a request to the local governing body no later than December 31, 2016

Once restored:  
Your properties will once again become separate lots; however, they must still conform to applicable land use ordinances. Restoration does not cure non-conformity.

Read the full statute at RSA 674:39-aa

**Article XVII: To see if the Town will vote to rescind the previous Town Ordinances and adopt the following updated and revised Town Ordinances:**

(Note: Sections I-III of the Town Ordinances pertaining to streets and roads have been previously updated, revised and adopted.)

**PUBLIC GATHERINGS**

**SECTION IV**

**IV: 1. Gatherings of 75 or More Require a Police Officer.**

The organizer or host of any public or private gatherings of 75 people or more shall be required to have a uniformed police officer to direct traffic and keep the peace. At the discretion of the police department, an Emergency Medical Technician shall also be required.

**EXCESSIVE NOISE**

**SECTION V**

Per RSA 31:39, I(n), the following ordinances regulating noise shall apply:

**V: 1. Unreasonable Volume.**

Notwithstanding any provision to the contrary, no person shall be permitted to cause a radio, television, live entertainment, personal entertainment device, or other machine capable of sound to operate at an unreasonably loud volume. The above items are listed by way of illustration rather than limitation. The test of reasonableness shall be applied and factors such as the nature and duration of the sound, the time of day or night the sound occurs, and whether other persons have been disturbed by the excessive noise are material considerations. Any person refusing to abate said noise after request by a law enforcement officer shall be liable for arrest for disturbing the peace.

**V: 2. Motor Vehicle Noise.**

No person shall operate a motor vehicle, motorcycle, motor scooter, moped, snowmobile, or OHRV, on the public streets or any other public place in the Town of New Castle so that the said vehicle makes an unnecessary and excessively loud noise, including but not limited to such noises as:

- a. The squealing of tires by too rapid acceleration of the vehicle, commonly referred to as "peeling rubber";
- b. The use of horns and other warning devices;

c. The defective or altered condition of the engine system, exhaust system, and other moving parts.

### **V: 3. Exterior Construction Noise.**

No person, company, contractor, or their employee shall engage in exterior or interior construction that results in excessive noise except after 7am and one half hour (1/2) before sunset.

The Select Board may allow a waiver of this section under special circumstances as determined by the Board. State and Local government are exempt from this section.

**Violator will be subject to an order to abate the noise source, and will also be subject to a maximum fine of one thousand dollars (\$1,000.00).**

## **PROHIBITION OF ALCOHOLIC BEVERAGES**

### **SECTION VI**

#### **VI: 1. Open Container Prohibited.**

No person shall consume any liquor or alcoholic beverage or possess any open alcoholic beverage container as defined by RSA 175:1, while in any vehicle upon a public road or highway, or while upon any public property within town limits.

## **DOGS**

### **SECTION VII**

#### **VII: 1. Definitions of Terms.**

A) Dog shall be intended to mean both male and female, neutered or spayed, and including puppies.

B) Owner shall be intended to mean any person or persons, corporation, business, firm or association keeping, harboring, owning, feeding, or allowing to remain on their property or premises, or acting as caretaker or custodian of a dog for another person.

C) At large shall be intended to mean off the premises or property of the owner/keeper and not under the control of a responsible person and obedient to that person's commands, or on a leash, cord, chain, or lead not over (8) feet in length, or confined within a vehicle, or within the real property limits of the owner or



keeper. At no time, without the property owner's permission, shall any dog be permitted on the private property of another person.

D) Torture, cruelty, or neglect shall be intended to mean any act or deed or the omission of any act that any animal, wild, domestic, or tamed, shall be tormented, suffer, caused pain or die from lack of shelter, food, care, or neglected to the extent that suffering, pain, or death is caused.

E) Animal control officer shall be intended to mean the Chief of Police of the Town of New Castle, his designee or any other person the Select Board shall appoint to enforce the terms of this ordinance.

## **VII: 2. License, Registrations, and Vaccination Required.**

All dogs kept, harbored or maintained within the Town of New Castle shall be licensed, registered and rabies vaccinated as required in the Revised Statutes Annotated of NH.

## **VII: 3. Confinement of Certain Dogs.**

It shall be unlawful to permit any female dog in season (in heat) to run at large or be off the premises of the owner or keeper during such period and such dog shall be confined within a building or enclosure in such a manner that she will not be in contact (except for intentional breeding purposes) with another dog.

## **VII: 4. Appointment of Animal Control Officer and Assistants.**

The Select Board may appoint from time to time and for such terms as expedient an Animal Control Officer and such assistants as may be necessary and required, whose duty it shall be to enforce, as practical, the Revised Statutes of NH pertaining to animals, and the provisions of this ordinance.

The Animal Control Officer, his assistants, or any police officer may take into custody and impound:

A) Any dog off the premises of the owner or keeper "running at large."

B) Any dog at any time off or on the premises of the owner or keeper not licensed and rabies vaccinated as required by the Revised Statutes Annotated of New Hampshire.

C) Any female dog at any time in violation of this ordinance.

D) Any dog at any time on or off the premises of the owner or keeper if the owner or keeper fails to cooperate and/or assist the Animal Control Officer or police officer in the case of a dog bite, or investigation of a dog bite.

E) In case of a dog bite, the Animal Control Officer or any police officer, may, after collection of sufficient evidence that the property, safety, health or welfare of other persons is in jeopardy or fear, order in writing, for the owner or keeper to deliver up said animal or to remove the animal from the premises to a veterinary kennel, impounding area, boarding facility or other agreed upon place of confinement or restraint. Such restraint or confinement shall continue until the Animal Control Officer, the Select Board or their representative releases the animal from custody. The decision to confine or restrain the animal may be changed, modified or overruled by the Judge of a District Court. The Owner shall be liable for the expense of confinement or boarding.

If the owner or keeper fails, refuses or neglects to deliver up said animal as ordered, or to comply with the order to restrain or confine said animal, he shall be subject to the maximum penalty of this ordinance and each day in violation shall constitute a separate offense.

If any dog seized as provided in this ordinance wears a collar or harness to which is attached a registration tag or the owner of the dog is otherwise known, the Animal Control Officer shall serve said owner forthwith a notice in writing stating that the dog has been seized and impounded and will be liable to be disposed of or destroyed if not claimed within (10) days from the time of impounding and/or service of such notice.

Such notice may be served by mailing to, delivering in hand or leaving at last known place of abode of said owner as determined by the registration tag or other available information.

When any dog seized in accordance with the ordinance has been detained for ten (10) days, with notice given to the owner in the manner prescribed, and if the owner has not claimed such dog and paid all expenses including maintenance and has not produced a current dog license, then the Animal Control Officer shall cause the dog to be destroyed in the least painful and humane manner possible.

However, the Animal Control officer is authorized to keep or cause to be kept in the Town Shelter any dog which in his opinion may be amenable to new ownership or valuable and see that such dog is placed in a new home. In order to expedite this alternative, the Dog Officer shall keep a list of such dogs by number, description, and other references. A list of prospective owners and those desiring to place dogs of their own in new homes shall also be kept. The said lists may be made public by posting the same at Town Hall.

Those persons desiring to procure Town owned dogs in this manner may do so on application to the Animal Control Officer, and may pay an acquisition fee for title to the dog at the determination of the Animal Control Officer. Board and care afforded such dog may be considered by the Animal Control Officer in the determination of the acquisition fee.

## **VII: 5. Interference With Officers.**

Any person or persons who hinders, interferes with, molests, obstructs or uses abusive or profane language against the Animal Control Officer or his assistants when such persons are in the performance of any duty under the terms of this ordinance shall be subject to a fine of not more than one thousand dollars (\$1000.00).

## **VII: 6. Method of Impounding.**

The Select Board, with the assistance and cooperation of the Animal Control Officer, may select a suitable place of confinement for impounded animals and those held under suspicion of rabies and after biting.

## **VII: 7. Duties of Animal Control Officer.**

It is a requirement that the Animal Control Officer or appointee shall be a special police officer and that he shall report directly to the Select Board. Special consideration shall be given to the qualifications of the officer who must display an ability to deal with the public in a satisfactory manner as well as have acquired an ability to handle animals and care for them in a recognized humane method. Specific duties beyond the work function of the performance of his work as Animal Control Officer may be delegated by the Select Board to him/her in line with improving his efficiency and service to the taxpayers of the Town of New Castle.

## **VII: 8. Penalties.**

Any owner or keeper found in violation of any provision of this ordinance shall be guilty of a misdemeanor and upon conviction thereof may be punished by a fine of not more than one thousand dollars (\$1000.00) and each day in violation shall constitute as a separate offense.

## **VII: 9. Alternative Procedures to Issuance of Summons/Warrant.**

In addition to or in lieu of impounding a dog found "At Large, or in violation of this ordinance," the Animal Control Officer or any police officer may issue in the name of the owner or keeper of such dog a Notice of Ordinance Violation. Such notice shall impose on the owner or keeper of such dog a penalty of one hundred dollars (\$100.00) or other fee as determined by the Select Board which must be paid to the Town Clerk of New Castle, New Hampshire, within ninety six (96) hours of date and time notice is given, in full satisfaction of the assessed penalty.

In the event such penalty is not paid to the Town Clerk within the time limitations specified, a Summons or Warrant of Arrest may be served for appearance in District Court and upon conviction of a violation of this ordinance, the owner or keeper may be punished as prescribed in this ordinance.

## **VII: 10. Restraint of Dogs.**

Dogs while confined to the premises of the owner shall be kept so confined in a humane and safe manner so that said dogs shall have the maximum freedom and shall in



no way permit undue hardship or neglect to the animal and shall provide the animals with water and adequate shelter from the weather. Any infraction or report found to be true, when duly filed, shall subject the owner to the maximum penalty of this ordinance.

Owners whose dogs are found to be a nuisance, menace, or vicious to a person, property or other animals, shall be fined an amount not to exceed one thousand dollars (\$1,000.00).

#### **VII: 11. Abandonment of Animals.**

Any owner of a dog, cat, domestic animal or fowl who abandons such animals or who leaves it to die in a street, road, public place or upon the property of another or on any waterway, or who leaves such animal if it becomes disabled or dead and who has knowledge of such fact shall be guilty of a misdemeanor.

It shall be unlawful for any person who, while operating a motor vehicle on any public way in the city strikes and injures or kills any dog, cat or domestic animal, to continue on without stopping such vehicle at the scene as soon as possible to render aid and assistance to such animal. If by reason of absence or removal from the place of the accident, the owner is unable to receive such information required hereunder, such information shall be given to any uniformed police officer arriving at the scene of the accident or immediately to an officer at the nearest police station.

#### **VII: 12. Separability of Provisions.**

It is the intention of the Select Board that any separate provision of this ordinance shall be deemed independent of all other provisions herein, and it is further the intention of the Select Board that if any provisions are found to be invalid, all others shall remain valid and enforceable.

#### **VII: 13. Conflict With State Statutes.**

It is the intention of the Select Board to include in this ordinance not only those State Statutes specifically referred to by title or number, but embrace also those others made a part of the law and they are hereby included under this section by reference.

#### **VII: 14. Failure to Claim Impounded Animal.**

It shall be unlawful for any person who owns or keeps an animal, and has been notified as required by Town Ordinance that said animal has been impounded, to refuse or neglect to claim said animal from the holding facility, or authorize in writing to the holding facility the disposition of said animal within ninety six (96) hours from time and date of notice of impoundment.

Such refusal or neglect to claim said animal, upon conviction, shall make the owner or keeper guilty of a misdemeanor, and the owner or keeper may be punished by a fine of

**not more than one hundred dollars (\$100.00) plus expenses to the Town of New Castle** disposition of said animal and all rights of ownership shall be forfeited.

## **VII: 15. Leash and Waste Law.**

Warrant Article 10, Adopted at Town Meeting on May 1, 1979: The adoption of RSA 466:30 -- also known as the Dog Control Law.

All domestic animals must be leashed when in all town parks or on other town property with the exception of the town-owned park located on Wentworth Road (former USCG land) commonly known as "Town Landing."

No domestic animals will be allowed at any time in any town cemeteries.

No domestic animals will be allowed at any time in any town building.

It shall be unlawful for the owner or person in control of any dog to appear in any public place or upon the property of any other person unless said owner or person in control has in his or her possession any device for the removal of excrement; nor shall said owner or person in control fail to expeditiously remove any such excrement deposited by said dog in any such place. This ordinance shall not apply to a blind person while walking his or her guide dog.

# **HAWKERS AND PEDDLERS**

## **SECTION VIII**

Per NH RSA 31:102-a and RSA 31:102-b the following ordinances regulating hawkers and peddlers shall apply:

### **VIII: 1. General.**

A person shall not engage in the business of peddler, as defined in RSA 320:1, within the Town of New Castle without first obtaining a permit therefore as provided herein.

### **VIII: 2. Definitions.**

A. Motor Vehicle – Any vehicle used for the displaying, storing, or transporting of articles offered for sale by a vendor which is required to be licensed and registered by the Department of Motor Vehicles.

B. Peddler – As used herein shall be defined in 320:1 and shall include any person traveling by foot, vehicle, or other mode of transportation, from place to place, from house to house, or from street to street, carrying, conveying or transporting goods,

products or services, offering and exposing the same for sale, or making sales and deliveries to purchasers, or who, without traveling from place to place, shall sell or offer the same for sale from stand, vehicle, or other mode of transportation including one who solicits orders and as a separate transaction makes deliveries to purchasers. The terms “Hawker,” “Vendor” and “Huckster,” for the purposes of this ordinance, shall be designated as synonymous with the definition of “Peddler.”

C. Public Assembly Building – As used herein shall be defined in the BOCA Basic/National Building Code/1984.

D. Public Property – Any town owned or controlled property including but not limited to streets and sidewalks.

E. Sell – Shall include any offer to sell or attempt to sell.

F. Stand – Any table, showcase, bench, rack, pushcart, wagon, or any other wheeled vehicle or device which may be moved with or without the assistance of a motor and/or motor vehicle which is not required to be licensed and registered by the Department of Motor Vehicles, used for the displaying, storing, or the transporting of articles offered for sale by a vendor.

G. Vendor – A peddler who on public property sells food, beverages, merchandise or other items from a stand, motor vehicle or his person.

### **VIII: 3. Application and Criminal Background Check Requirement.**

Prior to submitting an application for a Peddler’s Permit, the applicant must first pass a criminal background check conducted by the Police Department, and pay any related fees.

The application for a Peddler’s Permit shall include:

1. The name, home and business address of the applicant, and name and address of the owner, if other than the applicant, of the business.
2. A description of the type of food, beverage, merchandise or other item to be sold, and in the case of products of farm or orchard, whether produced or grown by the applicant.
3. A description and photograph of any stand or motor vehicle to be used in the operation of the business, including the license and registration number of any motor vehicle used in the operation of the business.
4. A copy of the current Hawkers and Peddlers License issued by the State of New Hampshire.



5. A certificate of insurance or other proof acceptable to the Permitting Officer that the applicant has been issued an insurance policy by an insurance company licensed to do business in the State of New Hampshire, protecting the permittee and the Town from all claims for damages to property and bodily injury, including death, which may arise from operation under or in connection with the permit.

The insurance policy shall provide that the policy shall not be terminated or cancelled prior to the expiration date except with thirty (30) days advance written notice to the Town. The policy shall provide coverage in the amount of \$100,000 for personal injury and \$100,000 for property damage.

#### **VIII: 4. Issuance.**

The permit required by this Section shall be issued or denied as follows:

1. Upon the recommendation of the Police Department, a permit shall be denied if the applicant has failed to pass a criminal background check.
2. Not later than thirty (30) days after the filing of a completed application for a vendor's permit, the applicant shall be notified by the Permitting Authority of the decision on the issuance or denial of the permit. The Permitting Authority shall consider the standards set forth in this Section and the Ordinances of the Town of New Castle in determining whether to grant a permit.
3. If the issuance of the permit is approved, the Permitting Authority shall issue the permit. If the permit is denied, the applicant shall be provided with a statement of the reasons for the denial. The reasons shall be entered in writing on the application. The applicant shall be entitled to a hearing before the Select Board. All permits issued under the provisions of this shall expire on such date as indicated on the permit.
4. All permits issued hereunder shall be displayed by the vendor on the vending cart or vehicle in a place visible to the public.

#### **VIII: 5. Prohibited Conduct-Vendor.**

A vendor shall NOT:

1. Operate one hour after sunset to one hour before sunrise.
2. Vend within one thousand (1,000) feet of the grounds of any elementary or secondary school between one hour prior to the start of the school day and one hour after dismissal at the end of the school day;
3. Vend within fifty (50) feet on the same street of any public assembly building while such building is in use:

4. Vend on any street or sidewalk where vending is otherwise prohibited;
5. Leave any stand or motor vehicle unattended:
6. Store, park, or leave any stand overnight on any street, or sidewalk, park any motor vehicle other than in a lawful parking place, in conformance with Town and State parking regulations;
7. Sell food and beverages for immediate consumption unless the vendor has provided a litter receptacle which is available for patron use;
8. Leave any location without first picking up, removing and disposing all trash or refuse remaining from sales made by him;
9. Allow items relating to the operation of the vending business to be placed anywhere other than in, on, or under the stand or motor vehicle, except as expressly indicated in the application for a permit;
10. Set up, maintain or permit the use of any table, crate, carton, rack, sign, or any other device to increase the selling or display capacity of his stand or motor vehicle, where such items have not been described in his application;
11. Solicit or conduct business with persons in motor vehicles;
12. Sell anything other than that which he is permitted to vend;
13. Sound or permit the sounding of any device which produces a loud and raucous noise, or use or operate any loud speaker, public address system, radio sound amplifier or similar device to attract attention of the public;
14. Vend without the insurance coverage specified in paragraph III (5) of this section;
15. Vend without a fire extinguisher of a type approved by the Fire Chief or his designee if the vendor utilizes heat generation equipment.

### **VIII: 6. Prohibited Conduct - Sidewalk Vendors.**

In addition to the conduct prohibited by XI: Paragraph V, a vendor selling from a stand on the sidewalk shall not:

1. Vend at any location where the unobstructed sidewalk area after deducting the area occupied by the stand is less than three (3) feet in width;
2. Vend within thirty (30) feet of any driveway entrance to a police or fire station, or within ten (10) feet of any other driveway;

3. Allow the stand or any other item relating to the operation of the vending business to lean against or hang from any building or other structure lawfully placed on public property, without the owner's written permission.

### **VIII: 7. Prohibited Conduct – Vendor From Motor Vehicle.**

In addition to the conduct prohibited by XI: Paragraph V, a vendor selling from a motor vehicle shall not:

1. Conduct his motorized business in such a way as would restrict or interfere with the ingress or egress of the abutting property owner or tenant, or create or become a public nuisance, increase traffic congestion or delay, or constitute a hazard to traffic, life or property, or an obstruction to adequate access to fire, police, or sanitation vehicles;
2. Stop, stand, or park his vehicle upon any street for the purpose of selling or sell on any street under any circumstances during the hours when parking, or stopping or standing has been prohibited or is prohibited by statute by signs or curb markings or ordinance;
3. Remain in any one location longer than is authorized by the parking ordinances of the Town, unless specifically authorized to do so. In areas not covered by the parking ordinances, parking shall be limited to thirty (30) minutes.

### **VIII: 8. Health and Sanitation Requirements for Food & Beverage Vending.**

A vendor of food and beverages shall comply with the inspection provisions and standards for restaurants contained in the provisions of the State Public Health and Human Services, and/or the State Liquor Commission.

1. The vending of food and/or beverages shall not be allowed until the vendor receives a certificate of inspection indicating compliance with this section.
2. Each food and beverage vending business shall be inspected at least quarterly by the New Castle Health Officer.

### **VIII: 9. Advertising.**

A peddler shall not permit advertising on any stand or motor vehicle, except to identify the name of the product or the name of the vendor and the posting of prices.

### **VIII: 10. Motorized Food Vendors Identification.**



All motorized food vendors operating in the Town of New Castle are required to have lettering on both sides and rear of their vehicles(s), identifying the name of the business. The letters shall be at least four inches (4") in height and of such color and design as to be clearly visible at a distance of at least fifty (50) feet. The letters shall be of a material and affixed in a manner approved by the Permitting Authority.

#### **VIII: 11. Renewal.**

An application to renew a license shall be made not later than thirty (30) days before the expiration of the current license in accordance with paragraph IV (3).

#### **TEMPORARY SUSPENSION FOR STREET CLOSINGS**

An official temporary encumbrance or closure of a street or sidewalk by the Town for purposes of maintenance or reconstruction shall cause the suspension of all licenses to operate thereon.

#### **VIII: 12. Street Fairs.**

Any person or persons wishing to use or occupy a portion of any street or sidewalk for the purposes of conducting thereon street fairs or other community events, including but not limited to the sale of merchandise by commercial retailers, or by community associations conducting street fairs or other promotions must, pursuant to the provisions of RSA 31:100, obtain a permit from the Select Board.

#### **VIII: 13. Public Celebrations.**

The Permitting Authority may grant a temporary vendor's permit to operate during public celebrations.

#### **VIII: 14. Permit Fees.**

The permit required by this Section shall be issued upon approval by the Permitting Authority and the payment of a fee as determined by the Permitting Authority. The fee is for one year or any part thereof.

#### **VIII: 15. Lemonade Stands.**

Children's lemonade stands and the like shall not require a "Hawkers and Peddlers" permit.

## **CONSERVATION COMMISSION**

Thank you to the people of New Castle and their strong support of the Conservation Commission, a great deal was accomplished in 2013!

### **School Partnership**

The Conservation Commission continued its partnership with the Maude H. Trefethen to provide hands-on experience with environmental education. With help from a grant from the Portsmouth Garden Club and volunteers from the UNH Cooperative Extension, the students were able to learn about types of soils, conduct soil tests, and review and understand the results. The project tied into the school garden as well and focused on the importance of soil content, including fertilizers and pesticides that can harm soils. Additionally, the Conservation Commission sponsored an educational outing from the Gundalow Company, which provided an opportunity for discussion about the importance of our surrounding waterways and sources for pollution. Healthy wetlands and marshes, and the native plants that thrive there, provide habitat for biodiversity and act as filters for our ground and surface waters. Maintaining water quality is essential to our quality of life and our enjoyment of our surroundings.

### **Lawns to Lobsters**

The New Castle Conservation Commission continued to expand the efforts first started in 2012: It is a common sense approach to having a beautiful lawn without harming the river and ocean.

As part of the Commission's commitment to reducing the amount of pollutants entering the surrounding waters and Great Bay, we would like to share with you an opportunity in which you can help reduce your impact on the ocean and save money, while maintaining a beautiful and healthy lawn.

It's easy and fun to be part of this program. Contact the Conservation Commission via email [ncccgreenteam@gmail.com](mailto:ncccgreenteam@gmail.com), or stop by Town Hall to pick up all the information.

### **Fertilizer Ordinance**

In addition to the efforts involved with Lawns to Lobsters, the Conservation Commission has worked hard to clarify and strengthen the town's ordinance regarding fertilizer use. In 2013, the Commission met with landscapers and members of the community to rewrite the recommendations for fertilizer use in the town. The new wording not only clarifies the ordinance to reflect the State's guidelines, but also extends the boundary for use of slow release nitrogen to include the entire Great Island. This extension is important for protecting the fragile ecosystems in our surrounding waterways by preventing excess nitrogen from running off into the ocean.

The Conservation Commission will continue its education and outreach initiatives associated with this proposed change in 2014. We thank all who have been supportive and worked with us thus far.

### **The Common**

The Commission continued to expand its restoration and ecological enhancement at the Great Island Common this year. You will notice that in the Pitch Pine Barren, young sapling trees are starting to grow and thrive, the dunes are supporting our beach thanks to continued growth of dune grass in the



area, and Bull Toad Pond, a very rare ecosystem, continues to improve as a habitat for native plants and wildlife.

We continued our efforts against invasive plants on the land bordering Oceanside Cemetery and the southern boundary of the Common. These areas had become overgrown with invasive plants such as multi-flora rose and bittersweet. Many native trees, shrubs, and ground covers were already killed or were being threatened by these plants. Pockets of the highly invasive swallow-wort needed treatment as well. Grant funds from the Natural Resource Conservation Service (NRCS) allowed for brush removal and herbicide treatment during spring, summer, and fall. We complete the last phase of what has been a substantial ten-year NRCS grant funded project with continued treatment of the invasives and strategic replanting of native vegetation.

In an effort to encourage treatment of invasive plants throughout the Town, the Commission expanded its collaboration with Public Works, the Great Island Garden Club, the Historical Society, the Cemetery Committee and citizens of the town who sought assistance.

### **Salt Marsh Restoration & Education and Outreach**

The salt marsh on River Road has been restored. This project was completely funded by two grants: An Aquatic Resource Mitigation (ARM) grant, from the NH Department of Environmental Services, and a NH Department of Agriculture Grant. Without their financial aid, support of the neighboring property owners and the Rockingham County Conservation District (RCCD) which provided crucial professional services for both grant applications and project management this project would not have been successful.

We restored tidal flow to the marsh improving the health of native salt marsh vegetation and reducing habitat for invasive plants. The improved flow will also drain back areas of the marsh helping with mosquito control and providing better habitat for native fish animals.

### **High-Value Resource Report and Homeowner's Guide**

In 2013, the Rockingham County Conservation District prepared for the New Castle Conservation Commission a report of high value resources. New Castle's high value resource areas include some of the state's most important natural systems and ecological assets. Several of the high value resource areas provide key habitat for fish nurseries, invertebrates, vertebrates, and avian populations. These areas also provide critical functions including: acting as buffers to protect from coastal storm surges and large storm events, shoreline stabilizations, and water quality revitalization. The Conservation Commission has taken several steps to identify and protect these areas. A number of the High Value Resource Areas are referenced in zoning, planning, and conservation documents. The purpose of the report is to emphasize the importance of the high value resources, to note recent and obvious changes, and to establish adaptive conservation management plans. The Conservation Commission strives to reduce negative impacts from invasive species in order to maintain and restore the highest quality natural resources found on the island. All of this will take coordinated efforts, resources, and significant education and outreach.

The Conservation Commission drafted a comprehensive guide to environmental and recreational land use for New Castle. The Great Island is a special town with a rich history. Although much has changed since the town was settled in 1623, many unique environmental features have remained



preserved and protected, including scenic viewpoints, marvelous beaches, high value wetlands, salt marshes, a pitch pine forest, overwash tidal marsh, wildlife habitats, and open spaces. Local and state regulations are intended to continue to preserve these features. The guide provides basic information necessary to understand some of the ways the town is able to preserve and protect these high-value resources. We take pride in preserving, protecting, and restoring this fragile ecosystem and extend the invitation to be partners in protecting our resources for all to enjoy now and in the future.

### **The Green Team**

Commission and Green Team members logged over one hundred hours of volunteer time at the Common, Lavenger Creek Marsh, and River Road Marsh in 2013. These hours contribute toward the required match for grants and therefore reduce money spent by the Town.

During 2013 the NCCC reviewed many wetlands applications as part of the town's process for residents wishing to embark on major landscaping or construction projects within the protected wetlands and shorelands. The Commission works with residents and guides them through the town and state regulations.

The hardworking members of the Conservation team are to be commended for their dedication to the cause of protecting and preserving the natural resources of the island.

Respectfully submitted,

Bill Stewart, Chairman

## WATER & SEWER COMMISSION

In recent years, the cost of water and sewage disposal has been on the rise. Shock has been voiced by residents when they receive their bills. The New Castle Water & Sewer Commission diligently tries to keep these fees as low as possible, but the greatest factor in the costs is beyond our control--namely the fact that we must pay Portsmouth for our water and disposal of sewage. The costs needed by Portsmouth to continue to offer clean water and waste disposal may soon have to be increased; and so, the cost to our residents will obviously have to be raised proportionately.

Bills are issued every fourth month: April, August, and December. The bills are based on the number of "units" used. Each unit equals 748 gallons. A "minimum charge" of 20 units applies to all accounts. As of this writing, the minimum charge for 20 units of water is \$58.80 (20 x \$2.94), and for 20 units of sewer it is \$227.60 (20 x \$11.38). Every unit beyond the minimum is charged at the same rate for both water and sewer.

To minimize your bill, water conservation is imperative! In previous Island Items, we have listed several ways to conserve water both inside and outside your home. An extensive list of these methods of saving can be found at: [www.americanwater.com/49ways.php](http://www.americanwater.com/49ways.php)

With spring rains (hopefully instead of snow) upon us, we would like to remind all residents that it is illegal to pump water from your sump pumps into the town sewer. We will be doing spot checks in the basements of our New Castle residences to verify there are no sump pumps hooked up into our sewer system. Please cooperate with our DPW personnel when they call or knock on your door to check your basement sump pump discharge hookup. New Castle has to pay the city of Portsmouth a very high sewer rate for each cubic foot of sump water discharged into the system. It is evident that we are paying for more cubic feet of sewer discharge to the city of Portsmouth than the amount of water we are purchasing. With the anticipated increases in the sewer rates to Portsmouth, this is a major extra expense to the town.

The DPW board meets on the second Wednesday of the month at 3:00. If you have an issue you would like to discuss, we welcome your attendance. Prior notice given to Pam Cullen, will assure that you become part of the agenda for that meeting.

We are still in discussion with the City of Portsmouth with regard to taking over the New Castle water and sewer systems. We will alert you of the progress in the Island Items.

Effective in April of this year, the Public Works Commission changed its name to the Water Sewer Commission to more accurately reflect its area of responsibility.

When you see Steve or Chris going about their duties in town, offer them a "Thank You", because without their diligence both night and day, this town could not continue to run as smoothly as it does!

Respectfully submitted,

Walter H. Liff, Chair

The website is: [www.americanwater.com](http://www.americanwater.com) then click on "Save Water", then "Saving Tips" – indoors.

## LIBRARY TRUSTEES' REPORT

The past year has been an excellent one at the New Castle Public Library. The high point was the refurbishing of the Library after more than 20 years of patronage. The Director smoothly coordinated the removal of every book, piece of furniture and bookshelf; the removal of the old carpet and installation of new carpet tiles; two coats of paint on the entire Library; and the return of everything. Carpet tiles make it possible to replace a soiled or damaged section allowing for greater longevity. We hope you will agree the change is brighter and cleaner. The refurbishing slowed down book purchasing prior and during the time the work was done but we are catching up with new materials quickly.

Also this year, after careful review of our records and conversations with you we changed our operating hours. Judging by the positive response, we have made the hours both more useful for more residents and easier to remember.

Library Director Christine Collins continues a busy week of programs at the Library. The list of events is as follows:

- Library Book Group for adults on the 1<sup>st</sup> Wed of each month
- Children's Story and Tea Time on Thursdays at 9:30am
- Children's Story Hour each Saturday at 10am
- Drop in for a Stitch Knitting Group every Tuesday at 3pm
- Children's Book Discussions, after school monthly
- Halloween Story Time for preschoolers
- Holiday Open House for families with crafts and snacks
- Holiday Open House and Tea for adults
- Mahjong regularly in the Macomber Room on Friday afternoons

The Director hosts classes from MHT School at the library on Thursdays and gives book talks to the school staff and students each month at the school. The students visit the library weekly during the winter months. We continue our effort to help our young people find books from which they find enjoyment and learning.

We maintain a host of regular opportunities and activities. In addition to those already noted:

- We continue to display local artists' work to liven the Library and support our local talent.
- We have passes available to patrons for the Portland Museum of Art, the Currier Museum of Art in Manchester, the MFA in Boston, and the Seacoast Science Center. These are great favorites of the citizens of New Castle.
- The library is a member of NH Downloadable Books, which gives our patrons access to more than 6,000 audio book titles and 6,000 eBook titles.
- We have a team of volunteers who provide invaluable service in helping provide you with the reading and entertainment materials you seek at the Library.

We are pleased with the activity and programming that go on at our Library. Our new software allows us to follow patronage usage, frequency and patterns enabling us to better focus our



collection toward the areas of proven need and interest. Both our membership and circulation rates have shown increases again this year.

The Library Board of Trustees regularly meets on the 3<sup>rd</sup> Tuesday of the month at 1:30pm at the Library. Our meetings are always open to New Castle residents.

If you haven't visited us lately, please stop in and explore our collection and services.

Respectfully submitted,

Brad Greeley, Chair of the Library Trustees  
Sandy DeSisto, Treasurer  
Jenny Rosenson, Secretary  
Anna Ambrogio, Alternate  
Deedee Hammer, Alternate

## CEMETERY TRUSTEES REPORT

With awareness of many deaths and of time passing, I'm drawn to the first stanza of a poem by Emily Dickinson, particularly the phrase *Dum vivimus vivamus* – “While we live, let us live.”

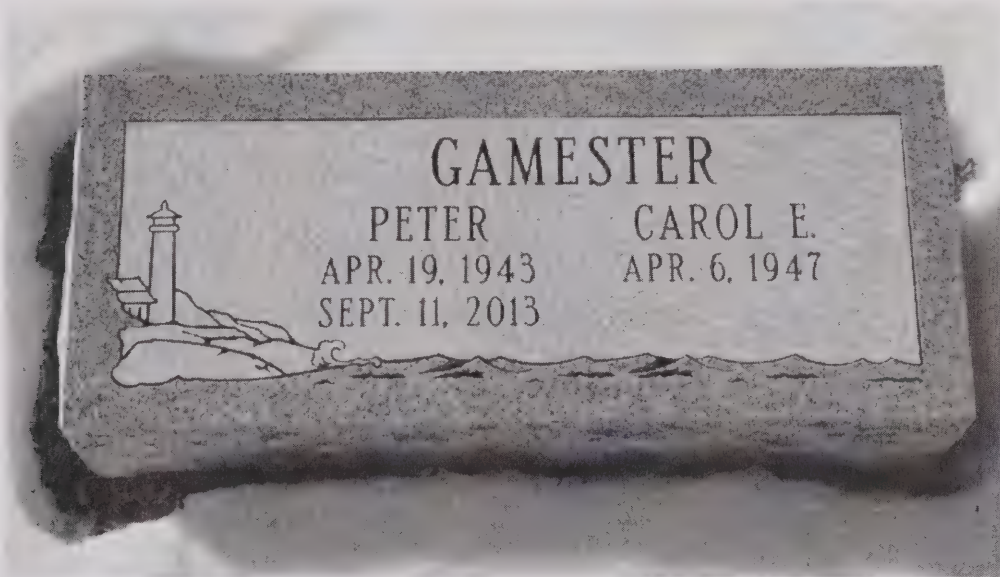
*Sic transit gloria mundi*

How doth the busy bee

*Dum vivimus vivamus*

*I stay mine enemy!*

There were 6 deaths of those who were current New Castle residents in 2013, and another 7 deaths of those who were former or part-time residents. There were 8 actual burials – 5 in Oceanside and 3 in Riverside



Chu, Stanley. (65).  
Frampton, Jeffrey C. (63) Oceanside.  
Gamester, Peter. (70) to be in Oceanside.  
Hayward, Bruce G. (48). Oceanside.  
Kennedy, Alexander. (64) Oceanside.  
Mapel, William Marlen Raines. (81) Oceanside.  
Mack, Dian Townsend. (82).  
Marchant, Robert M. (78) Riverside.  
Smith, Bruce. (83)  
Tilney, Nicholas. (77) Oceanside.  
Toomey, Elizabeth Neal Rylander. (91) Riverside.  
Whitney, Edith. (93) Riverside.  
Zuckert, Donald. (79) to be in Oceanside

Respectfully submitted,  
Jim Cerny  
Terri Golter  
Carol White

## **ROAD AGENT REPORT**

Now that we are past another long snowy winter, I hope to accomplish many summer projects. Last winter was no comparison to this year's plowing and significant snow. The issue of where to put all this snow becomes a problem, and hope that residents understand why we must push snow onto their property at times. Thanks for everyone's patience.

We were able to complete a good portion of the fences on Cape Road and Piscataqua Street that were in disrepair.

Our new CAT backhoe will help us accomplish many tasks around town. This new addition to the public works department, was acquired in December of 2013, and in no small part to Tom Smith!

The toll house that we purchased in fall of 2012 has taken on a new appearance at the Common. This will help safety issues for the staff.

Respectfully submitted,

Stephen Tabbutt  
Road Agent



## BUILDING INSPECTOR'S REPORT

The New Castle Building Department experienced another robust year. A total of 198 building permits were issued in 2013. The total revenue generated was \$40,838 which represents \$5,319,200 in construction value.

Two hundred thirteen inspections were performed encompassing all building, plumbing, mechanical, zoning, and conservation related issues.

The following list represents the areas in which building permits were issued:

Building related	73	Plumbing related	23
Electrical related	33	Generators only	14
Mechanical related	47	Demolition	5

New single family including removal of existing and rebuilding 3

The Building Inspectors office hours and inspection times are as follows:

Tuesday	4:30-5:30	Office
	5:30-6:00	Inspections
Wednesday	12:00-3:00	Office
	3:00-5:00	Inspections
Thursday	4:30-5:30	Office
	5:30-6:00	Inspections

**Phone: 603-431-6710 ext 15**

As a safety reminder, it is recommended to replace the smoke detector outside your bedroom area with a combination smoke/carbon monoxide detector if you have a fuel burning appliance or attached garage.

Respectively submitted,

Donald Graves  
Building Inspector

## ARCHIVES AND RECORDS

2013 began with a wonderful 100<sup>th</sup> birthday party for Capt. Bill Williams, our Boston Post Cane holder, on January 5th! The Macomber Room at the Library was filled with his family and friends sharing stories of their times with Bill, and enjoying his birthday cake decorated with a nautical theme. Bill was presented with a basket filled with cards and other gifts. Congratulations Bill, and Best Wishes for continued good health and quick wit as you enter your second century! In the midst of a February snow-storm, Joan Hammond (from the New Castle Historical Society) and I met with North Carolinian descendants of Dr. John Berry and his wife Frances. Dr. Berry practiced medicine in Portsmouth through the early 1900s and summered in New Castle. Their cottage was located on Wentworth Road at the site of the present Tom and Deedee Hammer home. These southern visitors were thrilled to walk in blizzard-like conditions to see the view of the Atlantic Ocean that their great-great-grandparents had enjoyed.

The oral history project continues with the enthusiastic assistance of Jane Sweeney, BJ Riordan and Jim Cerny on the video-camera, as we capture stories and memories of our friends and neighbors, learning more about their experiences and adventures here in New Castle. This year we interviewed Phyllis McCarthy Crosby, Edmund Tarbell (second interview), Bill and Emily Hall, Col. Jennifer Dewhirst Robison, Marcia Foss Whitehouse and her sister Jane Foss Carton. These recordings are stored on the computer at the New Castle Historical Society.

David Hussey of California visited here to find information about his mother, Anne Brackett Hussey, and his grandparents Eugene and Emma Brackett. In the 1930s and 1940s the Brackett family ran the grocery store at 108 Main Street and lived upstairs. They were active in the community and played many roles with the Great Island Players, a local theater group. Anne died in 2013, and David gave me a CD of a song written for his mother on her 60<sup>th</sup> birthday, now filed at our Historical Society. I was able to connect David with Nancy Tabbutt McCarthy, Anne's best friend when they were children. A very happy reunion ensued.

Dana and Jeanne d'Arc Mayo donated 2 Logs of Vessels in Lower Portsmouth Harbor kept by his father, Dana H. N. Mayo in 1905 and 1907; and, also a Log of his sailing and rowing adventures as a teenager on the Piscataqua River in 1907. New Castle Planning Board Records from the 1950s, while Dana H. N. Mayo was on that board, were also donated. These items are kept in the town archives. Primary source materials are always important to have in our archives, and fascinating to read. Thank you so much!

Experiences like these add joy to the work of an historian/archivist. On other days, I continued to do genealogical searches as well as assisting people with personal and professional research.

Respectfully submitted,

Deborah Hutchinson Schulte  
Town Historian/Archivist

## TRUSTEES OF THE TRUST FUNDS

The Town's Trust Funds totaled \$958,093 as of the fiscal year ending the 30<sup>th</sup> of June 2012 and \$1,036,182 as of the fiscal year ending the 30<sup>th</sup> of June 2013. These totals represent the sum of nine separate funds made up of permanent endowments, capital reserves and temporary escrows established by town meeting votes, school board votes, gifts and cemetery "right to inter" purchases. By State law the individual Trust Funds are maintained separately.

Earnings from the Library Fund were disbursed to the Library Trustees. Earnings from the Cemetery Maintenance Trust Fund were transferred to principal or retained as income in the Cemetery Maintenance Trust Fund. Funds from the other Trust Funds are disbursed in accordance with the requirements of the establishing body for the particular Trust Fund.

The Provident Bank continues to hold all of our Trust Funds. They remain a conservative bank with zero exposure to the sub-prime market. All of our funds are FDIC insured. As of the 30<sup>th</sup> of June 2013, the majority of the funds were invested in CD's with a small percentage of the funds invested in savings accounts. All CD's are of less than five-year duration maturing between October of 2013 and September of 2016 with interest rates ranging from .65% to 3.2%. Savings accounts pay current money market rates.

The three Trustees meet as required for investment or disbursement purposes.

Please call if you have any questions.

Respectfully submitted,

Peter Reed, Chair  
Kathy Richards  
David Borden



## **Attachment 1 – Trust Fund Purpose, Type, Governing Body, Date Established & Authorization**

### **1. Marchand**

- a. Purpose - Acquire by purchase seeds, flowering plants, shrubs, bushes and trees to be used only at the Great Island Common. No man-made construction authorized.
- b. Non-expendable – Only income may be used for authorized expenditures. Any accrued income not expended for a period of three (3) years shall become principal.
- c. Governing body – Trustees of Trust Funds
- d. Established 15 Nov 71
- e. Authorized by the Andree Marchand will

### **2. Sewer**

- a. Purpose – Maintenance, repair and replacement of Sewer Department facilities
- b. Expendable – Principal and income may be used for authorized expenditures
- c. Governing body – Select Board
- d. Established 12 May 09
- e. Authorized by the passage of Article IX, at the 12 May 09 town meeting

### **3. Library**

- a. Purpose – Fund library activities
- b. Expendable – Principal and income may be used for authorized expenditures
- c. Governing body – Library Trustees
- d. Established 31 Jan 67
- e. Authorized by RSA Title XVI, Libraries, Ch, 202-A, Sec 202-A:22

### **4. Cemetery Maintenance**

- a. Purpose – Maintenance and repairs of Town owned cemeteries
- b. Non-Expendable – Only income may be used for authorized expenditures.
- c. Governing body - Cemetery Trustees
- d. Established 27 Feb 1900
- e. Authorized by RSA Title XXVI, Cemeteries; Burials; Dead Bodies, Ch 289, Cemeteries, Cemetery Trustees, Sec 289:9

### **5. Special Education**

- a. Purpose – Meeting the unanticipated expenses of educating educationally disabled children.
- b. Expendable – Principal and income may be used for authorized expenditures
- c. Governing body – School Board
- d. Established 12 Feb 02
- e. Authorized by the passage of Article 2, at the 12 Feb 02 School District meeting

6. School Tuition

- a. Purpose – Paying the regular tuition costs for unbudgeted students attending the Rye Middle School and/or Portsmouth High School
- b. Expendable – Principal and income may be used for authorized expenditures
- c. Governing body – School Board
- d. Established 09 Mar 05
- e. Authorized by the passage of Article 4, at the 09 Mar 05 School District meeting

7. Vehicle & Equipment

- a. Purpose – Purchase of capital equipment (currently defined by the State as purchases of \$10,000 or more with a life expectancy of 5 years or longer) for the Police, Fire and Public Works departments.
- b. Expendable – Principal and income may be used for authorized expenditures
- c. Governing body – Select Board
- d. Established 13 May 97
- e. Authorized by the passage of Article 10, at the 13 May 97 town meeting

8. School Building & Grounds

- a. Purpose – Renovating, maintaining and performing professional studies of the Maude H. Trefethen School.
- b. Expendable – Principal and income may be used for authorized expenditures
- c. Governing body – School Board
- d. Established 11 Mar 09
- e. Authorized by the passage of Article 4, at the 11 Mar 09 School District meeting

9. Water

- a. Purpose – Maintenance, repair and replacement of Water Department facilities
- b. Expendable – Principal and income may be used for authorized expenditures
- c. Governing body – Select Board
- d. Established 12 May 09
- e. Authorized by the passage of Article X, at the 12 May 09 town meeting

## **SUPERVISORS OF THE CHECKLIST REPORT**

The Supervisors of the Checklist held several Public Sessions throughout the year in which new voters registered and registered voters could make changes to their registrations. Current Checklists were printed and displayed at the Town Hall.

The New Castle Town Election was held May 14, 2013, with a total of 167 votes cast. The voter turnout was light since all but one office was uncontested. Many thanks are extended to our dedicated Ballot Clerks: Astrid Weeder, Barbara Bouchard, Angie Houle, Jane Page, Fran Mellon, Mary Rauh, and Leslie Parker.

### **HOW TO VOTE IN NEW CASTLE**

New voters may register at the Town Hall during the Town Clerk's office hours. A photo ID is required to register along with proof of residency showing the street address (not PO Box) which is found on a bill, lease, or car registration. New voters may also register during the regularly scheduled Supervisor Session throughout the year. These notices are posted on the front door of the Town Hall and by the Legal Notice which is published in the Portsmouth Herald.

Respectfully submitted,

Darcy Horgan  
Karen Mitchell  
Sherrie Becker, Chairwoman  
Supervisors of the Checklist



**BIRTHS RECORDED IN NEW CASTLE  
JANUARY 1, 2013– DECEMBER 31, 2013**

<u>CHILD'S NAME</u>	<u>BIRTH DATE</u>	<u>BIRTH PLACE</u>	<u>FATHER'S NAME</u>	<u>MOTHER'S NAME</u>
---------------------	-------------------	--------------------	----------------------	----------------------

No births recorded.

**DEATHS RECORDED IN NEW CASTLE  
JANUARY 1, 2013 – DECEMBER 31, 2013**

<u>NAME OF DECEASED</u>	<u>DATE OF DEATH</u>	<u>PLACE OF DEATH</u>
Mapel, William	01/23/2013	New Castle, NH
Mack, Dian	02/10/2013	Portsmouth, NH
Kennedy, Alexander	08/03/2013	New Castle, NH
Gamester, Peter	09/11/2013	New Castle, NH
Whitney, Edith	09/20/2013	Portsmouth, NH

**MARRIAGES RECORDED IN NEW CASTLE  
JANUARY 1, 2013 – DECEMBER 31, 2013**

<u>GROOM'S NAME</u>	<u>BRIDE'S NAME</u>	<u>DATE</u>	<u>LOCATION</u>
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No marriages recorded.



**TOWN OF NEW CASTLE, NEW HAMPSHIRE**

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**ANNUAL FINANCIAL STATEMENTS**

for the fiscal year ended June 30, 2013

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Prepared by:

R.R. BERGERON, CPA  
&  
COMPANY

503 STATE STREET  
PORTSMOUTH, NH 03801  
(603) 436-1313





**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**ANNUAL FINANCIAL STATEMENTS**  
for the fiscal year ended June 30, 2013

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*R. R. Bergeron*  
*Certified Public Accountant*  
&  
*Company*

*Member*  
*American Institute of*  
*Certified Public Accountants*

*N.H. Society of*  
*Certified Public Accountants*

*503 State Street*  
*Portsmouth, New Hampshire 03801*

*Tel 603 436-1343*  
*Fax 603 436-8868*

**INDEPENDENT AUDITOR'S REPORT**

Board of Selectmen  
Town of New Castle  
New Castle, New Hampshire

I have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Town of New Castle, New Hampshire as of and for the year ended June 30, 2013, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. My responsibility is to express an opinion on these annual financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the annual financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the annual financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the government activities, the business-type activities, and each major fund of the Town of New Castle, New Hampshire, as of June 30, 2013, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United State of America.

The Town has implemented several new *Governmental Accounting Standards Board Statements* which have established net assets for governmental and business-type activities.

The management's discussion and analysis, appearing on the following pages, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consist principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

  
R.R. Bergeron

December 12, 2013

Portsmouth, NH



**TOWN OF NEW CASTLE, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

June 30, 2013

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As management of the Town of New Castle, we offer readers this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2013.

**A. Financial Highlights**

- As of the close of the current fiscal year, the total of government-wide assets exceeded liabilities by 27,412,428. (See Note C. following)
- At the end of the current fiscal year, the unreserved fund balance in the general fund was \$917,782, an increase of \$66,980 over the preceding fiscal year.
- There was long term debt (i.e., bonds payable) of \$850,000 at the close of the current fiscal year.

**B. Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Town of New Castle's basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances in a manner similar to a private sector business.

The Statement of Net Assets presents information on all of the Town's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flow. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Town of New Castle include general government, public safety, highways and streets, sanitation, health and welfare, and culture and recreation. The business-type activities include water and sewer operations.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance related legal requirements. All of the funds can be divided into three categories: governmental, proprietary, and fiduciary.

**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (con't)**  
June 30, 2013

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Governmental Funds. Governmental funds are used to account for essentially the same functions reported as government activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long term impact of the government's near term financing decisions. Both the governmental fund Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary Funds. Proprietary funds are maintained as follows:

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Specifically, enterprise funds are used to account for water and sewer operations.

Proprietary funds provide the same type of information as the business-type activities reported in the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer operations, both of which are considered to be major funds of the Town of New Castle.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by the Governmental Accounting Standards Board (GASB).

**C. Government-Wide Financial Analysis**

The following is a summary of condensed government-wide financial data for the current fiscal year as well as comparative information for the prior year:



**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (con't)**  
June 30, 2013

<b>FY2013:</b>	<u>Governmental Activities</u>	<u>Business Type Activities</u>	<u>Total</u>
Total assets	\$26,086,313	\$2,241,796	\$28,328,109
Total liabilities	<u>897,525</u>	<u>18,156</u>	<u>915,681</u>
Total net assets	<u>\$25,188,788</u>	<u>\$2,223,640</u>	<u>\$27,412,428</u>
<b>FY2012:</b>	<u>Governmental Activities</u>	<u>Business Type Activities</u>	<u>Total</u>
Total assets	\$26,037,996	\$2,191,587	\$28,229,583
Total liabilities	<u>1,058,238</u>	<u>6,667</u>	<u>1,064,905</u>
Total net assets	<u>\$24,979,758</u>	<u>\$2,184,920</u>	<u>\$27,164,678</u>

By far the largest portion of total net assets is our investment (95%) in capital assets (e.g. land, buildings, machinery and equipment) less related debt, if any, used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of any related debt, it should be noted that the resources needed to repay such debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate such liabilities.

**D. Financial Analysis of the Government's Funds**

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The Town has several funds in this category. The focus of governmental funds is to provide information on near term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unreserved fund balance may serve as a useful measure of government's net resources available for (1) future emergency expenditures, and (2) funding future appropriations.

Proprietary funds. Proprietary funds provide the same type of information found in the business-type activities reported in the government wide financial statements, but in more detail.

Unrestricted net assets of the enterprise funds at the end of the year amounted to \$419,985. Factors concerning the finances of proprietary funds have already been addressed in the entity-wide discussion of business-type activities.

**E. Taxes**

The New Castle tax rate for July 1, 2012 to June 30, 2013 was \$6.39. The rate was unchanged from the prior year and up \$0.01 from two years ago, after adjustment for a required revaluation of all real property in the Town.



**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (con't)**  
June 30, 2013

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The following table compares the new rate to last year's rate.

	<u>2012</u>	<u>2011</u>
Town Operations	\$2.22	\$2.40
County	1.06	0.97
School	<u>3.11</u>	<u>3.02</u>
Total	<u>\$6.39</u>	<u>\$6.39</u>

The actual net operating expenses of the Town were budgeted to be approximately \$50,000 higher in fiscal year 2012 as in 2011. The major items contributing to the increase were employee health insurance (90% paid by the Town), up approximately \$15,000, and mandatory contributions to the New Hampshire Retirement System, up approximately \$12,000. The Town also provided for modest wage and salary increases for employees.

The County tax increased by \$0.09. The County budget gets allocated to the municipalities based on valuations. The School portion of the rate is also up \$0.09. The major reason for the increase is that the School budget provided for tuition for 39 students to attend Portsmouth High School; up from 30.5 the prior year. In fact, only 30 students attended, but the Town is obligated to fund the School appropriation as approved at the School District Meeting.

The impact on the tax rate was offset by utilizing \$170,000 from the unreserved fund balance. The unreserved fund balance is the result of favorable variances between actual and budgeted (i.e., appropriated) performance in town operations. NH DRA recommends that towns have between 8% and 17% retainage. New Castle's residual fund balance is 14.6%.

**F. Vehicle & Equipment Trust Fund**

\$106,000 was added to the Vehicle and Equipment Trust Fund during the year. In continuance of our program of annual funding, the Town voted at the May Town Meeting to appropriate an additional \$121,000 to be added to the Trust in the coming year. The purpose of the program is to provide for major vehicle and equipment purchase, lease, or refurbishment, as necessary.

Requests for Information. This financial report is designed to provide a general overview of the Town of New Castle's finances for all those with an interest in government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Selectmen  
Town of New Castle  
P.O. Box 367  
New Castle, NH 03854

**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**GOVERNMENT-WIDE FINANCIAL STATEMENTS**  
**STATEMENT OF NET ASSETS**

June 30, 2013

	<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>	<u>Total</u>
<b><u>ASSETS</u></b>			
Current:			
Cash and short-term investments	\$ 1,002,343	\$ 222,977	\$ 1,225,320
Accounts receivable	10,806	12,144	22,950
Due from enterprise funds	14,695	-	14,695
Noncurrent:			
Accounts receivable	29,211	-	29,211
Capital assets (net of accumulated depreciation)	25,028,229	2,006,675	27,034,904
Deeded property	<u>1,029</u>	<u>-</u>	<u>1,029</u>
<b>Total Assets</b>	<u>26,086,313</u>	<u>2,241,796</u>	<u>28,328,109</u>
<b><u>LIABILITIES</u></b>			
Current:			
Accounts payable & accrued expenses	39,525	3,461	42,986
Current portion of long-term debt	125,000	-	125,000
Due to trust funds	8,000	14,695	22,695
Noncurrent:			
Long-term bonds payable	<u>725,000</u>	<u>-</u>	<u>725,000</u>
<b>Total Liabilities</b>	<u>897,525</u>	<u>18,156</u>	<u>915,681</u>
<b><u>NET ASSETS</u></b>			
Invested in capital assets (net of related debt)	24,178,229	1,803,655	25,981,884
Unrestricted	<u>1,010,559</u>	<u>419,985</u>	<u>1,430,544</u>
<b>Total Net Assets</b>	<u>\$ 25,188,788</u>	<u>\$ 2,223,640</u>	<u>\$ 27,412,428</u>

See accompanying notes to these financial statements

**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**GOVERNMENT-WIDE FINANCIAL STATEMENTS**  
**STATEMENT OF ACTIVITIES**  
for the fiscal year ended June 30, 2013

	Program Revenues		Net (Expenses) Revenue and Changes in Net Assets		
	Direct Expenses	Charges for Services	Governmental Activities	Business-Type Activities	Total
<b>GOVERNMENTAL ACTIVITIES:</b>					
General government	\$ 435,221	\$ 187,309	\$ (247,912)	\$ -	\$ (247,912)
Public safety	730,810	-	(730,810)	-	(730,810)
Highways and streets	105,969	-	(105,969)	-	(105,969)
Sanitation	120,163	-	(120,163)	-	(120,163)
Health and human services	35,526	-	(35,526)	-	(35,526)
Culture and recreation	304,601	-	(304,601)	-	(304,601)
Interest on debt	36,120	-	(36,120)	-	(36,120)
Principle on Long Term Debit	125,000	-	(125,000)	-	(125,000)
Transfer to Capital Reserve	106,000	-	(106,000)	-	(106,000)
County taxes	675,191	-	(675,191)	-	(675,191)
Local and state education warrants	1,980,400	-	(1,980,400)	-	(1,980,400)
Capital outlay	5,677	-	(5,677)	-	(5,677)
<b>Total Governmental Activities</b>	<b>4,660,678</b>	<b>187,309</b>	<b>(4,473,369)</b>	<b>-</b>	<b>(4,473,369)</b>
<b>BUSINESS-TYPE ACTIVITIES:</b>					
Water services	63,187	58,407	-	(4,780)	(4,780)
Sewer services	392,007	435,507	-	43,500	43,500
<b>Total Business-Type Activities</b>	<b>455,194</b>	<b>493,914</b>	<b>-</b>	<b>38,720</b>	<b>38,720</b>
<b>TOTAL</b>	<b>\$ 5,115,872</b>	<b>\$ 681,223</b>	<b>(4,473,369)</b>	<b>38,720</b>	<b>(4,434,649)</b>
<b>GENERAL REVENUES:</b>					
Property taxes			4,030,311	-	4,030,311
Penalties, interest, and other taxes			6,494	-	6,494
Licenses and permits			347,909	-	347,909
Interest income			919	-	919
Other revenues			171,766	-	171,766
<b>Total Revenues and Transfers</b>			<b>4,557,399</b>	<b>-</b>	<b>4,557,399</b>
Add reconciling adjustment(Page -11-)			125,000	-	125,000
Change in Net Assets			209,030	38,720	247,750
Net Assets - Beginning of Year			24,979,758	2,184,920	27,164,678
Net Assets - End of Year			<b>\$ 25,188,788</b>	<b>\$ 2,223,640</b>	<b>\$ 27,412,428</b>

See accompanying notes to these financial statements.



**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
June 30, 2013

	<u>Special Revenue</u>		<u>Capital Project</u>	
	<u>Funds</u>		<u>Funds</u>	<u>Total</u>
	<u>General</u>	<u>Recreation</u>	<u>Safepath</u>	<u>Governmental</u>
	<u>Fund</u>	<u>Revolving Fund</u>	<u>Walkway</u>	<u>Funds</u>
Cash and equivalents	\$ 909,566	\$ 46,375	\$	\$ 1,002,343
Accounts receivable	10,806			10,806
Tax deeded property	1,029			1,029
Tax and tax liens receivable	29,211			29,211
Due from water fund	4,667			4,667
Due from sewer fund	10,028			10,028
<b>Total Assets</b>	<b>\$ 965,307</b>	<b>\$ 46,375</b>	<b>\$ -</b>	<b>\$ 1,058,084</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>				
Liabilities:				
Accounts payable and accrued expenses	\$ 39,525	\$	\$	\$ 39,525
Due to trust funds	8,000			8,000
<b>Total Liabilities</b>	<b>47,525</b>	<b>-</b>	<b>-</b>	<b>47,525</b>
Fund Balance:				
Unreserved:				
Designated	-	-	-	-
Undesignated	917,782	46,375	46,402	1,010,559
<b>Total Fund Balance</b>	<b>917,782</b>	<b>46,375</b>	<b>-</b>	<b>1,010,559</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 965,307</b>	<b>\$ 46,375</b>	<b>\$ -</b>	<b>\$ 1,058,084</b>

See accompanying notes to these financial statements

**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
June 30, 2013

	<u>Special Revenue Funds</u>		<u>Capital Project Funds</u>	<u>Total</u>
	<u>General Fund</u>	<u>Recreation Revolving Fund</u>	<u>Conservation Fund</u>	<u>Governmental Funds</u>
<b>REVENUES:</b>				
Taxes	\$ 4,036,805	\$	\$	\$ 4,036,805
Licenses, permits, and fees	312,933	34,976		347,909
State of New Hampshire	80,002		37,446	120,563
Charges for services	187,309			187,309
Miscellaneous sources	39,364	147	12,611	52,122
<b>Total Revenues</b>	<b>4,656,413</b>	<b>35,123</b>	<b>50,057</b>	<b>4,744,708</b>
<b>EXPENDITURES:</b>				
General government	435,221			435,221
Public safety	730,810			730,810
Highways and streets	105,969			105,969
Sanitation	120,163			120,163
Health	35,526			35,526
Welfare	50			50
Culture and recreation	212,188	29,923		242,111
Conservation	38,742		23,698	62,440
Principle on Long Term Debt	125,000			125,000
Interest on debt	36,120			36,120
Transfers to capital reserves	106,000			106,000
Capital outlay	1,135			5,677
Payments to other governments	2,655,591			2,655,591
<b>Total Expenditures</b>	<b>4,602,515</b>	<b>29,923</b>	<b>\$ 23,698</b>	<b>4,660,678</b>
Excess of revenues and other sources over (under) expenditures and other uses	53,898	5,200	26,359	84,030
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in (out)	13,082			-
Net changes in fund balance	66,980	5,200	26,359	84,030
Fund Balance, at Beginning of Year	850,802	41,175	20,043	926,529
Fund Balance, at End of Year	\$ 917,782	\$ 46,375	\$ 46,402	\$ 1,010,559

See accompanying notes to these financial statements

**TOWN OF NEW CASTLE, NEW HAMPSHIRE  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
TO NET ASSETS OF GOVERNMENTAL ACTIVITIES IN THE  
STATEMENT OF NET ASSETS**

June 30, 2013

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<b>Total governmental fund balance</b> (page -8-)	\$ 1,010,559
---	--------------

Investments in capital assets (net of related debt) used in governmental activities are not financial resources and, therefore, are not reported in the funds. (page -6-)	<u>24,178,229</u>
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<b>Net assets of governmental activities</b> (page -7-)	<u>\$ 25,188,788</u>
---	----------------------

See accompanying notes to these financial statements.



**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
for the fiscal year ended June 30, 2013

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**Net change in fund balance – Total governmental funds** (page -9-)      \$    84,030

Governmental funds report capital outlays as expenditures. Pursuant to GASB 34 reporting, the capital costs incurred in the current year are allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay purchases	\$	-	
Depreciation		-	-

The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets:

Net transfers (long-term debt repayment)	125,000
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<b>Change in net assets of governmental activities</b> (Page -7-)	<u><u>\$ 209,030</u></u>
---	--------------------------

See accompanying notes to these financial statements.

**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**GOVERNMENTAL FUND - GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND OTHER**  
**FINANCING SOURCES AND USES - BUDGET AND ACTUAL**  
for the fiscal year ended June 30, 2013

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES AND OTHER SOURCES:</b>			
Taxes:			
Property taxes	\$ 4,023,937	\$ 4,030,311	\$ 6,374
Boat taxes	3,500	1,706	(1,794)
Interest and penalties on taxes	3,500	4,788	1,288
	<u>4,030,937</u>	<u>4,036,805</u>	<u>5,868</u>
Licenses, permits and fees:			
Motor vehicle permit fees	240,000	259,572	19,572
Building permits	28,100	42,871	14,771
Other licenses, permits and fees	5,710	10,490	4,780
	<u>273,810</u>	<u>312,933</u>	<u>39,123</u>
State of New Hampshire:			
Meals and rooms tax distribution	43,145	43,138	(7)
Highway block grant	17,077	17,031	(46)
Conservation grant	-	7,000	7,000
Other - fire dept. programs	-	12,833	12,833
	<u>60,222</u>	<u>80,002</u>	<u>19,780</u>
Federal government	<u>-</u>	<u>-</u>	<u>-</u>
Charges for services:			
Income from departments	<u>115,750</u>	<u>187,309</u>	<u>71,559</u>
Miscellaneous sources:			
Interest on investments	850	919	69
Sale of property	-	-	-
Local Gov. Center reimbursement	-	5,052	5,052
Short-term disability ins. reimb. (Note 7.)	-	11,695	11,695
Other miscellaneous sources	16,350	21,698	5,348
	<u>17,200</u>	<u>39,364</u>	<u>22,164</u>
Transfer from capital projects fund	<u>-</u>	<u>13,082</u>	<u>13,082</u>
<b>Total Revenues and Other Sources</b>	<u>4,497,919</u>	<u>4,669,495</u>	<u>171,576</u>

See accompanying notes to these financial statements.

**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**GOVERNMENTAL FUND - GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND OTHER**  
**FINANCING SOURCES AND USES - BUDGET AND ACTUAL (con't)**  
for the fiscal year ended June 30, 2013

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
<b>EXPENDITURES AND OTHER USES:</b>			
General government:			
Executive	\$ 73,048	\$ 77,309	\$ (4,261)
Election, registration and vital statistics	33,199	32,504	695
Financial administration	111,542	115,883	(4,341)
Revaluation of property	13,900	13,009	891
Legal expense	15,700	26,406	(10,706)
Merit pool account	35,860	-	35,860
Planning and zoning	17,283	13,874	3,409
General government buildings	39,530	37,446	2,084
Cemeteries	12,883	20,238	(7,355)
Insurance - unallocated	52,000	50,865	1,135
Other and contingencies (Note 7.)	10,000	47,687	(37,687)
	<u>414,945</u>	<u>435,221</u>	<u>(20,276)</u>
Public safety:			
Police and animal control	440,770	428,040	12,730
Ambulance	5,000	5,000	-
Fire	258,118	264,460	(6,342)
Emergency medical services	17,879	14,091	3,788
Building inspection	16,000	14,741	1,259
Emergency management	7,571	4,478	3,093
	<u>745,338</u>	<u>730,810</u>	<u>14,528</u>
Highways and streets:			
Highways and streets maintenance	123,541	96,789	26,752
Street lighting	9,000	9,180	(180)
	<u>132,541</u>	<u>105,969</u>	<u>26,572</u>
Sanitation:			
Administration	1,725	680	1,045
Solid waste collection	96,053	96,346	(293)
Solid waste disposal	28,594	23,137	5,457
	<u>126,372</u>	<u>120,163</u>	<u>6,209</u>
Health:			
Administration	1,277	1,076	201
Pest control	23,050	23,050	-
Health agencies and hospitals	13,000	11,400	1,600
	<u>37,327</u>	<u>35,526</u>	<u>1,801</u>

See accompanying notes to these financial statements.



**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**GOVERNMENTAL FUND - GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND OTHER**  
**FINANCING SOURCES AND USES - BUDGET AND ACTUAL (con't)**  
for the fiscal year ended June 30, 2013

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Welfare:			
Direct assistance	\$ 10,000	\$ 50	\$ 9,950
Culture and recreation:			
Parks and recreation	133,551	120,033	13,518
Library	61,345	61,345	-
Recreation/Library building	30,700	23,226	7,474
Recreation commission	7,750	7,584	166
	<u>233,346</u>	<u>212,188</u>	<u>21,158</u>
Conservation:			
Conservation Trust	12,525	12,525	-
Other conservation	27,078	26,217	861
	<u>39,603</u>	<u>38,742</u>	<u>861</u>
Principal on long-term debt	<u>142,538</u>	<u>125,000</u>	<u>17,538</u>
Interest on debt:			
Long-term	18,318	33,047	(14,729)
Short-term	6,000	3,073	2,927
	<u>24,318</u>	<u>36,120</u>	<u>(11,802)</u>
Capital reserves:			
Transfer to trust funds	<u>106,000</u>	<u>106,000</u>	<u>-</u>
Payments to other governments:			
County taxes	675,191	675,191	-
Local school district education taxes	545,847	545,847	-
State education tax warrant	1,434,553	1,434,553	-
	<u>2,655,591</u>	<u>2,655,591</u>	<u>-</u>
Final capital project town share	<u>-</u>	<u>1,135</u>	<u>(1,135)</u>
<b>Total Expenditures and Other Uses</b>	<u>4,667,919</u>	<u>4,602,515</u>	<u>65,404</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$ (170,000)</u>	<u>\$ 66,980</u>	<u>\$ 236,980</u>

See accompanying notes to these financial statements.

**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**PROPRIETARY FUNDS**  
**STATEMENT OF NET ASSETS**  
June 30, 2013

	Business-Type Activities Enterprise Funds	
	<u>Water Fund</u>	<u>Sewer Fund</u>
<b><u>ASSETS</u></b>		
Current:		
Cash (overdraft)	\$ 246,987	\$ (126,478)
Investments	52,468	50,000
Accounts receivable	<u>645</u>	<u>11,499</u>
Total current assets	<u>300,100</u>	<u>(64,979)</u>
Non-Current:		
Equipment	10,633	-
Service lines and stations	653,512	1,621,619
Less accumulated depreciation	<u>(255,899)</u>	<u>(23,190)</u>
Total non-current assets	<u>408,246</u>	<u>1,598,429</u>
<b>Total Assets</b>	<u>708,346</u>	<u>1,533,450</u>
<b><u>LIABILITIES</u></b>		
Current:		
Accounts Payable	-	-
Accrued payroll	494	967
Due to general fund	4,667	10,028
Escrow funds	<u>        </u>	<u>2,000</u>
Total current liabilities	<u>5,161</u>	<u>12,995</u>
<b>Total Liabilities</b>	<u>5,161</u>	<u>12,995</u>
<b><u>NET ASSETS</u></b>		
Invested in capital assets	470,811	1,332,844
Unrestricted	<u>232,374</u>	<u>187,611</u>
<b>Total Net Assets</b>	<u>\$ 703,185</u>	<u>\$ 1,520,455</u>

See accompanying notes to these financial statements.

**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**PROPRIETARY FUNDS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN FUND NET ASSETS**  
for the fiscal year ended June 30, 2013

	<u>Business-Type Activities Enterprise Funds</u>	
	<u>Water Fund</u>	<u>Sewer Fund</u>
<b>OPERATING REVENUE</b>	\$ 58,324	\$ 435,507
<b>OPERATING EXPENSES:</b>		
Water purchases	22,323	-
Sewerage assessment	-	329,963
Personnel services	15,994	31,423
Non-personnel services	12,870	27,621
Depreciation (Note 1-F.)	12,000	3,000
<b>Total operating expenses</b>	<u>63,187</u>	<u>392,007</u>
Operating Income (Loss)	(4,863)	43,500
<b>NON-OPERATING REVENUES:</b>		
Investment earnings	<u>83</u>	<u>-</u>
Income (Loss) Before Transfers	(4,780)	43,500
<b>TRANSFERS</b>	<u>-</u>	<u>-</u>
Change in Net Assets	(4,780)	43,500
Net Assets at Beginning of Year	707,965	1,476,955
Contributed Capital - Town	-	-
Net Assets at End of Year	<u>\$ 703,185</u>	<u>\$ 1,520,455</u>

See accompanying notes to these financial statements.



**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS**  
for the fiscal year ended June 30, 2013

	Business-Type Activities Enterprise Funds	
	<u>Water Fund</u>	<u>Sewer Fund</u>
<b>Funds Provided:</b>		
Net income (loss) for the year (change in net assets)	\$ (4,780)	\$ 43,500
Add back depreciation	<u>12,000</u>	<u>3,000</u>
	<u>7,220</u>	<u>46,500</u>
<b>Increase in working capital</b>	<u>\$ 7,220</u>	<u>\$ 46,500</u>
<b><u>Changes in elements of working capital:</u></b>		
Increase (decrease) in current assets:		
Cash and investments	\$ 10,365	\$ 51,161
Accounts receivable	<u>(911)</u>	<u>4,594</u>
	<u>9,454</u>	<u>55,755</u>
Increase (decrease) in investment activities:		
Equipment, service lines and stations	<u>-</u>	<u>-</u>
Increase (decrease) in current liabilities:		
Accounts payable, deferred items, escrow funds, etc.	<u>2,234</u>	<u>9,255</u>
<b>Increase in working capital</b>	<u>\$ 7,220</u>	<u>\$ 46,500</u>

See accompanying notes to these financial statements.

**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**FIDUCIARY FUNDS**  
**STATEMENT OF NET ASSETS**  
June 30, 2013

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	Private Purpose Trust Funds	(A) Agency Funds
	<u>                    </u>	<u>                    </u>
<b><u>ASSETS</u></b>		
Cash and investments	\$ 242,154	\$ 794,028
 <b><u>LIABILITIES</u></b>		
Deferred liabilities	<u>-0-</u>	<u>794,028</u>
 <b><u>NET ASSETS</u></b>		
Total net assets held in trust	<u>\$ 242,154</u>	<u>\$ -0-</u>

(A) " Agency Funds" consist of the following:

Enterprise/Sewer Funds	\$ 437,473
C/R - Vehicle and Equip. Replacement Fund	159,281
C/R - School Bldg. Fund	2,188
Special Education	127,886
Special Tuition	<u>67,200</u>
	 <u>\$ 794,028</u>

See accompanying notes to these financial statements.

TOWN OF NEW CASTLE, NEW HAMPSHIRE  
FIDUCIARY FUNDS  
STATEMENT OF CHANGES IN FUND NET ASSETS  
for the fiscal year ended June 30, 2013

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Private  
Purpose  
Trust Funds

**Additions:**

Contributions and net investment income	\$ 14,954
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**Deductions:**

Payments to beneficiaries	(A) <u>(8,000)</u>
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Net increase	6,954
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**Net Assets:**

Beginning of year - held in trust	<u>235,200</u>
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End of year - held in trust	<u>\$ 242,154</u>
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(A) = To be repaid by the General Fund

See accompanying notes to these financial statements.



**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2013

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**1. Summary of Significant Accounting Policies**

The accounting policies of the Town of New Castle, New Hampshire conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

**A. Reporting entity**

The government is a municipal corporation governed by an elected Board of three Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable.

**B. Government-Wide and Fund Financial Statements**

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from the statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The governmental fund and the individual enterprise funds are reported as separate columns in the fund financial statements.

**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS (con't)**

June 30, 2013

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**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

Government-Wide Financial Statements

The government-wide financial statements (i.e. the statement of net assets and the statement of changes in net assets) are reported using the *accrual basis of accounting*, as are the proprietary funds and fiduciary funds financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* are charges to customers or applicants for goods, services, or privileges provided. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

The *accrual basis of accounting* is used for the enterprise and the fiduciary fund types. Governmental fund types utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except for:

- a. Disbursement for inventory items (materials and supplies) which are considered expenditures at the time of purchase;
- b. Prepaid expenses which are not normally recorded;
- c. Interest on long-term debt which is recorded as an expenditure when due.

The Town reports several governmental funds, the major one being the general fund which serves as the Town's operating fund. It accounts for financial resources of the general government, except those required to be accounted for in another fund.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services.

**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS (con't)**

June 30, 2013

---

Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The Town reports the following proprietary funds:

- Water Enterprise Fund
- Sewer Enterprise Fund

The private-purpose trust fund is used to account for trust arrangements, other than those properly reported in the permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.

**D. Investments**

Investments are stated at market value.

**E. Inventories**

The costs of governmental fund-type inventories are recorded as expenditures when purchased ("purchase method"). No significant inventory balances were on hand in governmental funds.

**F. Capital Assets**

Capital assets, which include property, plant and equipment, and infrastructure, are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant equipment and infrastructure of the primary government is depreciated using the straight-line method.



**TOWN OF NEW CASTLE, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS (con't)**

June 30, 2013

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**G. Long-Term Obligations**

In the government-wide financial statements, long-term obligations are reported as netted against the investment in capital assets in the applicable statement of net assets.

**2. Stewardship, Compliance and Accountability**

**A. Budgetary Information**

An annual appropriated budget is adopted for the Town's general fund and enterprise funds. In November, the Town Administrator issues a directive requesting line-item budget proposals from each department for submission in December. All increases in appropriations must be fully substantiated. The Town Administrator schedules reviews with the Budget Committee.

The Town then calls a public hearing to review budget requirements with the general public. After due consideration from the public, the Selectmen and Budget Committee make a final decision. A resolution is required for acceptance for the final budget by majority vote. Departments are legally limited to their total budget as voted.

The final budget and resolution are then presented to the Department of Revenue Administration for their review and approval of the tax rate. Certain limitations set by state statute must be established and adhered to before the rate is set.

**B. Budgetary Basis**

The General Fund final appropriation appearing on the "Budget and Actual " page of the fund financial statements represents the final amended budget and was authorized as follows:

2013 appropriations budget	\$4,667,919
Budgeted decrease of undesignated fund balance	<u>170,000</u>
2013 revenues budget	<u>\$4,497,919</u>

**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS (con't)**  
June 30, 2013

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**3. Cash and Investments**

The carrying amount of the Town's deposits with financial institutions at June 30, 2013 was:

Governmental Funds	\$ 1,002,343
Enterprise Funds	222,977
Trust Funds	<u>1,036,182</u>
	<u>\$ 2,261,502</u>

The trustees of trust funds may invest funds in a manner that is prescribed by NH State Law. The trustees are also required to report annually to the State Attorney General.

**4. Property Taxes Receivable**

Property tax revenues are recognized in the fiscal year for which taxes have been levied to the extent that they become available, i.e. due or receivable within the current fiscal year and collected within the current period or within 60 days of year-end.

Taxes receivable at June 30, 2013 are comprised of:

Property Taxes:

Current Year	\$ -0-
Tax Liens	<u>29,211</u>
	<u>\$ 29,211</u>

**5. User Fees Receivable**

User fees receivable in water and sewer funds include amounts due from customers for water and sewer usage. Water and sewer delinquent receivables are lienied in a similar manner as property taxes described in Note 4.

User fees receivable at June 30, 2013 consist of the following:

<u>Water</u>	<u>Sewer</u>	<u>Total</u>
<u>\$ 645</u>	<u>\$11,499</u>	<u>\$12,144</u>

**6. Long-Term Debt**

The Town has the following general obligation long-term debt (bonds payable) as of June 30, 2013:

Public Safety Complex	\$ 745,000
Channel Islands purchase	<u>105,000</u>
	<u>\$ 850,000</u>

**7. Financial Management**

Additional personnel expense	\$ 47,687
Insurance reimbursement	<u>(11,695)</u>
Net Town expense	<u>\$ 35,992</u>

SUPPLEMENTARY INFORMATION

TOWN OF NEW CASTLE, NEW HAMPSHIRE  
SCHEDULE OF LONG-TERM DEBT - ALL FUNDS  
June 30, 2013

	Original Issue	Stated Interest Rate	Maturity Date	BOND PRINCIPAL					BOND INTEREST		
				Balance 7/1/12	Issued 7/1/12 - 6/30/13	Paid 7/1/12 - 6/30/13	Balance 6/30/13	Due 7/1/13 - 6/30/14	Due 7/1/13 - 6/30/14	Paid 7/1/12 - 6/30/13	Due Subsequently
Public Safety Complex	\$ 1,070,325	4.00%	8/15/2019	\$ 855,000	\$ -0-	\$ (110,000)	\$ 745,000	\$ 110,000	\$ 635,000	\$ 27,835	\$ 24,513
											\$ 72,379
Channel Islands	150,000	4.65%	12/30/2019	120,000	-0-	(15,000)	105,000	15,000	90,000	5,231	4,534
											12,555
				<u>\$ 975,000</u>	<u>\$ -0-</u>	<u>\$ (125,000)</u>	<u>\$ 850,000</u>	<u>\$ 125,000</u>	<u>\$ 725,000</u>	<u>\$ 33,066</u>	<u>\$ 29,047</u>
											<u>\$ 84,934</u>





## NEW CASTLE MUNICIPAL OFFICES

### **Select Board's Office**

Mon., Wed., Thurs., Fri.  
Town Office Fax

431-6710 ext 10  
8am to 2pm  
433-6198

### **Town Clerk-Tax Collector**

Mon., Wed. & Thursday

431-6710 ext 11  
8am to noon

### **Accountant**

Mon., Wed., Thurs., Fri.

431-6710 ext 12  
8am to 2pm

### **Library**

Tuesday  
Wednesday  
Thursday  
Friday  
Saturday

431-6773  
12 to 5pm  
12 to 5pm  
9am to 3pm  
12 to 5pm  
9am to noon

### **Fire/EMT's – Emergency**

Business Line  
Fire Fax

911 or 436-2515  
436-1132  
430-0162

### **Police – Emergency**

Business Line  
Police Fax

911 or 436-3113  
436-3800  
436-7710

### **Building Inspector**

Tuesday  
Wednesday  
Thursday

431-6710 ext 15  
4:30 to 6:00pm  
12:00 to 5:00pm  
4:30 to 6:00pm

### **All Town Boards**

431-6710

### **Road Agent**

### **Supr. Of Public Works**

431-6710 ext 13  
431-6710 ext 13

### **Website**

[www.newcastlenh.org](http://www.newcastlenh.org)

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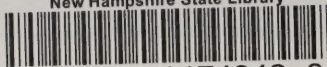




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New Hampshire State Library



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